REPORTS

ON THE

ADMINISTRATION OF THE EXCISE DEPARTMENT

IN THE

BOMBAY PRESIDENCY, SIND AND ADEN

FINANCIAL YEAR 1918-1919

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Addendum.

Addendum to the Excise Administration Reports of the Bombay Presidency, including Sind and Aden, for the financial year 1918-19.

Insert the following as a foot-note against the words 'maximum selling price per gallon' occurring in column 9 of Appendix D to the Sind Excise Administration Report for the year 1918-19:—

Note.—The maximum selling prices are imposed only in areas under the fixed-fee system.

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ADMINISTRATION REPORT OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY PROPER FOR THE YEAR 1918-19.

CHAPTER I.

Administrative Changes.

1. The following important changes were introduced in the Excise system and arrangements during 1918-19 :—

(1) Substitution of the unrestricted auction system for the fixed fee system for the disposal of the right of retail vend of country spirit at shops with abolition of the maximum selling prices (Government Resolution, Revenue Department, No. 15079, dated the 13th December 1917) and extension of the system to opium and toddy shops (Government Order No. 2561, dated the 15th March 1918).

(2) Enhancement of the duty on ganja from Rs. 10 to Rs. 12-8 a seer (Government Resolution No. 1953—122-Confl., dated the 26th February 1918).

(3) Enhancement of the issue price of opium from Rs. 35 to Rs. 45 a seer (Government Order No. 1952—121-Confl., dated the 26th February 1918).

(4) Substitution of the 'contract supply' for 'free supply' system in the Town and Island of Bombay (Government Order No. 863, dated the 29th January 1918), and abolition of the country spirit distilleries at Uran in the Kolaba District.

(5) Introduction of the revised scale of license fees for toddy tree-foot booths in all districts except Kaira, Panch Mahals and East Khandesh (Government Orders No. 2545, dated the 14th March 1918, and No. 7471, dated the 18th July 1918).

(6) Raising (*a*) to 4 Imperial gallons of the maximum limit of $\frac{1}{4}$th of a pint which applied to the transport, without a permit, of toddy from one taluka to another in the districts of Kolaba, Ratnagiri and Kanara, so as to make the limit of transport within and without the taluka uniform, the maximum limit of retail sale and possession without a permit in cases of transactions affecting more than one taluka being similarly increased and (*b*) from 1 to 2 Imperial gallons in the Ankleshwar Taluka and Hansot Mahal of the Broach District (Government Order No. 5211, dated the 30th April 1918).

(7) Substitution of 30° U.P. for 25° U.P. spirit for sale in Gujarat and Coast Kanara (Government Order No. 2291, dated the 7th March 1918).

(8) Replacement of the 'farming' by the 'separate shop' system for the retail vend of toddy in the Nasik District.

2. There were no material changes in the rates of still-head duty in 1918-19 and an Excise map is not therefore prefixed to this Report.

3. All statistics of revenue and consumption herein dealt with relate to British districts only.

CHAPTER II.

Country spirit.

Sale strengths.

4. The strengths prescribed for the sale of country spirit were 25° U.P., 30° U.P., 40° U.P., 45° U.P. and 60° U.P. (Imperial Return IV, columns 2—4). The policy of discouraging the consumption of the stronger spirit was continued by the restriction of more shops to the exclusive sale of 60° U.P. spirit and the extension of the sale of 30° U.P. in place of 25° U.P. spirit to Gujarat and Coast Kanara. Bombay City is now the only place where 25° U.P. liquor is still sold as further weakening of the strength there would probably tend to increase the consumption of cheap foreign liquor. The number of shops selling weak spirit only and the consumption of such spirit and the stronger spirit in each district are contrasted with the previous year's consumption in Appendix N.

Receipts from still-head duty.

5. The revenue from still-head duty was Rs. 1,73,02,730 against Rs. 1,79,96,036 in the previous year. There was thus a net decrease of Rs. 6,93,306 (Imperial Return I, column 2), due to a diminution of about 2,43,000 proof gallons in the total issues of duty-paid spirit to shops throughout almost the whole Presidency.

Working of the contract supply system.

6. Owing to war traffic the transport of mhowra and spirit by rail was seriously hindered, but the distilling contractors with one or two exceptions faced the difficulties with energy and resource and on the whole the contract supply system worked satisfactorily. The names of the contractors, the places of manufacture and the supply rates for the different contract areas are shown in Appendix A.

Vend license fees.

7. The actual collections on account of the right of retail vend of country spirit including arrears amounted to Rs. 69,64,226 (Imperial Return I, column 4) against Rs. 35,33,195 in the previous year, an advance of Rs. 34,31,031 due to the introduction of the open auction in place of the fixed fee system. Of this amount Rs. 64,43,209 were vend fees and Rs. 5,21,017 license fees as defined in Government Order No. 1562, dated the 15th February 1919.

Revenue and consumption under the out-still system.

8. The receipts from the Akrani out-still farm were Rs. 14,235 against Rs. 12,500. The consumption in this tract, which consists of 60° U.P. spirit only, advanced by 5,464 bulk gallons (Appendix N). This was due partly to a reduction in illicit distillation on account of the partial failure of the mhowra crop and partly to efficient supervision of the Excise staff. The selling-price has been raised from Re. 1-2-0 to Re. 1-8-0 per gallon from 1st April 1919.

Working of the Mhowra Flowers Act.

9. Cases of illicit possession of mhowra flowers fell from 1,502 to 482 in the Kaira District, from 118 to 70 in Thana and from 26 to 14 in Nasik, while they rose from 6 to 8 in Kolaba. Four cases of illicit distillation from mhowra flowers were detected in Kolaba and 24 against 88 in the previous year in Kaira: one case of illegal import was detected in Broach. The great decrease in offences of this kind is accounted for by the failure of the mhowra crop.

Country spirit shops.

10. The number of permanent shops sanctioned for the retail sale of country spirit was 1,901 against 1,905 in the previous year, or a net decrease of 4. Sixteen shops were abolished as superfluous (Appendix B, column 3, first two sub-columns)—7 on the recommendations of the Advisory Committees and 9 on those of the Collectors. Six new shops were opened—3 in Kolaba (1 since closed), 1 in Dharwar and 2 in Bijapur—and the 6 Mewasi shops in West Khandesh, which were previously excluded as shops in native state territory have now been included as the Mewas Estates have since been declared British territory. Actually there was thus a decrease of 10 in the sanctioned number of shops. The number of shops licensed was 1,885 against 1,886 in the previous year (Imperial Return III, columns 12 and 14). Of the six shops opened for the first time two were opened in villages in which no shop previouly existed.

Advisory Committees.

11. Information regarding the work done by the Advisory Committees, the action taken on their recommendations and the opening and closing hours of shops will be found in Appendix B. There were no Committees in Kaira and Kanara but the appointment of Committees in these districts and in the rural areas of other districts is under consideration (Government Order No. 5815, dated the 9th June 1919).

Consumption.

12. The quantity of country spirit actually sold at shops is given in terms of proof gallons in Appendix C, column 10. The sales declined in all districts except Ratnagiri, Kanara, Belgaum, Sholapur, Ahmednagar and Bombay City resulting in a net decrease of 1,84,123 proof gallons due generally to the high prices charged by the licensees in consequence of the abolition of the maximum selling price on the

introduction of the auction system and also to the high prices prevailing for the necessaries of life. In the areas excepted above the increase was not appreciable save in Bombay City where it is accounted for by the prosperity of the labouring classes who could afford to pay the increased prices from the high wages earned by them in mills and factories, on war works, building operations and at the Docks. The consumption of 60° U.P. liquor fell slightly in a few districts for the same reasons as those which reduced the consumption of country spirits generally.

Excise relations with Native States.

13. The arrangements regulating border shops with the Baroda and Kolhapur Durbars worked satisfactorily. As a result of the meeting held in October last at Hyderabad between Mr. Arthur and the Director General of Excise to His Exalted Highness the Nizam, the existing arrangement of a three-mile shopless zone on either side of the British-Hyderabad border is to continue subject to the proviso that the existing Hyderabad liquor shops within that zone in isolated tracts are to be retained and that British shops may, if found necessary to meet genuine demand, be opened in isolated tracts surrounded by Hyderabad territory. The question of having a fixed selling price within a certain area on both sides of the border is to be considered should the necessity arise.

Temperance Movements.

14. Except in Bombay and Ahmedabad, temperance activity was nowhere in evidence. In Ahmedabad the local Temperance Society held one meeting and distributed temperance literature; but in Bombay the Bombay Temperance Association, the Kamgar Hitavardhaka Sabha, the Madyapananishedhaka Mandal and the Social Service League were all, as usual, more or less active in posting placards, organizing Holika Sammelan Committees, temperance lectures and religious sermons during the Holi festivities and in providing healthy recreation to interest the mill-hands and dissuade them from spending money on liquor. In Bombay City the shops were closed for five days during the Mohorrum festival and for two days during the Holi holidays.

Lessons on temperance approved by Government have been inserted in Marathi Readers V and VI, Gujarati VI and VII and Kanarese Reader VI used in Government schools during the current year.

Administration of distilleries and warehouses.

15. Seven distilleries and 35 warehouses were working under the superintendence of the Deputy Commissioner of Excise against 13 distilleries and 38 warehouses in the previous year. The 6 distilleries at Uran and the 4 warehouses at Alibag, Deogad, Bardoli and Belgaum were closed and a new warehouse was opened at Sewri in Bombay.

The total quantity of duty-paid spirit issued to retailers in British districts was 24,78,768 gallons London Proof (exclusive of 13,360 proof gallons issued from the Dhadgaon distillery to the Akrani outstill area) against 27,12,271 proof gallons in the previous year (Imperial Return IV, colum 5). 6,03,990 proof gallons were imported from outside the Presidency against 84,286 proof gallons in the previous year. There were no issues to Sind.

Retail sale of country spirits in excess of the prescribed limits.

16. Permits for the sale of country spirit in excess of the fixed limits were granted only in the five Gujarat districts and in Thana, West Khandesh and Bombay City, the total quantity sold being 32 gallons of 25° U.P., 750 of 30° U.P., 56 of 40° U.P. and 7,184 of 60° U.P. against 1,740, 543, 64 and 23,017 gallons respectively in the previous year.

CHAPTER III.

Toddy.

Revenue.

17. The revenue under this head is derived from (1) tree-tax and (2) fees for the retail sale of toddy. It amounted to Rs. 34,70,947 as against Rs. 23,10,087 in the previous year (column 11 of Imperial Return I), an increase of Rs. 11,60,860.

Tree-tax.

18. The receipts from tree-tax rose from Rs. 14,57,266 in the year 1917-18 to Rs. 16,08,881 in the year under report (column 8 of Imperial Return I), the increase of Rs. 1,51,615 being due to a greater number of trees having been tapped to meet the increased demand for toddy.

Vend and license fees.

19. The revenue from vend fees was Rs. 17,49,334 and from license fees Rs. 1,12,732 or a total of Rs. 18,62,066 against Rs. 8,52,821 in the previous year (column 9 of Imperial Return I), an increase of Rs. 10,09,245 due to the disposal of shops by unrestricted auction.

Toddy farm.

20. The farming system for the supply and sale of toddy continued in the Bhusawal, Erandol, Jalgaon and Raver Talukas of the East Khandesh District.

Number of trees licensed for tapping.

21. The number of trees licensed for tapping for the sale of raw toddy in the Presidency as compared with that in the previous year (Appendix D) is given below:—

	Cocoanut.	Brab.	Date and wild palm.	Total.
1918-19	46,148	21,534	3,56 187	4,23,869
1917-18	42,178	20,038	3,57,058	4,19,274
	+ 3,970	+ 1,496	- 871	+ 4,595

The increase in the total number of trees tapped is attributed to the rise in the consumption of toddy and to the reduced yield of trees on account of scarcity of rainfall.

Toddy licenses.

22. The following is the number of licenses of different kinds granted compared with those in the previous year:—

	Number of licenses issued for.				
	Domestic consumption.	Tree Foot booths.	Toddy shops.	Hawking.	Total.
1918-19	19,659	3,163	1,088	85	23,995
1917-18	16,483	3,058	1,022	102	20,665
Total ...	+ 3,176	+ 105	+ 66	- 17	+ 3,330

New shops were opened for the first time in 21 villages. Of these 21 shops, 7 replaced existing booths.

Consumption.

23. The total sales of toddy throughout the Presidency as reported show a net increase of 5,25,819 gallons which occurred chiefly in Surat, Bombay, Dharwar, Belgaum and Poona. There was on the other hand a marked decrease in Thana, Ratnagiri and Bijapur.

The licensees in the case of most tree-foot booths and in many shops are illiterate and the figures shown in their accounts are unreliable. The figures for consumption of toddy therefore can only be accepted as an approximate index of the consumption.

Manufacture of gul from sweet toddy.

24. Two licenses were issued in the Thana District and 11 in the coast talukas of the Kanara District for the manufacture of gul, the number of trees so tapped free of tax for the purpose being 775 and 144 respectively. The industry is not making headway; gul manufactured from sweet toddy does not appear to compete on equal terms with gul produced from sugar-cane, whilst the cost of production swallows most of the profit.

Experiment in marking trees for tapping.

25. In the Southern Division the experiment was undertaken in the Halyal Taluka of Kanara District of marking all palm trees licensed for tapping through the agency of the Department and not as hitherto through the Revenue officers of the village in which the trees are situated. The result of the experiment, so far as it went, showed that the change was better for the tapper since the marking was done more expeditiously. The question whether the extra staff necessary for this work can be maintained at the cost now incurred in payments to the village officers for this work will be further examined.

CHAPTER IV.—Foreign Liquors and Indian Manufactured Liquors Excised at Tariff Rates.

Revenue.

26. The revenue under this head chiefly consists of (1) duty on liquors manufactured in India and excised at the Sea Customs Tariff Rates and (2) license fees for the sale of such liquors and of imported liquors.

During the year under report the revenue under (1) amounted to Rs. 10,54,766 against Rs. 6,36,614 in the previous year (columns 12, 15 and 19 of Imperial Return I) an increase of Rs. 4,18,152. This increase is accounted for by the substitution of Indian manufactured liquors for the cheaper brands of imported spirits which used to come from abroad before the war. The revenue under (2) increased by Rs. 28,817 from Rs. 2,31,694 to Rs. 2,60,511 (columns 13 and 16 of Imperial Return I).

Imports and consumption of foreign liquors.

27. The imports of foreign liquors into Bombay City by sea compare with those in the previous year as follows:—

Year.	Fermented liquors.	Wines.	Spirits (potable) including liqueurs.	Denatured and perfumed spirits.
	Liquid gallons.	Liquid gallons.	Proof gallons.	Liquid gallons.
1918-19	758,556	125,557	*246,042	‡76,515
1917-18	642,585	78,273	†254,508	‖22,714
	+115,971	+47,284	−7,566	+53,801

* Includes 1,219 liquid gallons of liqueurs.
† Do. 609 Do. Do.
‡ Do. 368 proof gallons of perfumed spirits.
‖ Do. 186 Do. Do.

Imports of fermented liquors increased owing to larger imports from Japan and those of wines owing to larger supplies from other manufacturing countries.

The slight decline in the imports of spirits was more than counterbalanced by an increase of 40,181 gallons in India-made spirits.

The following table gives the statistics of sales of foreign liquors in the Presidency as compared with those in the previous year (Imperial Return IV, columns 7, 8, 9, 10 and 13):—

Year.	Fermented liquors.	Wines.	Spirits (potable) including liqueurs.	Denatured spirit.
	Imperial gallons.	Imperial gallons.	Imperial gallons.	Imperial gallons.
1918-19	13,37,543	66,28	4,66,723	1,67,715
1917-18	8,55,503	78,283	4,18,104	1,78,333
	+4,82,040	−11,997	+48,619	−10,618

The increase in the sales of fermented liquors is noticeable chiefly in Bombay, Belgaum, Ahmednagar and Nasik and is attributed to a large influx

of troops and followers in those areas. The decrease under "Wines" is due to enhanced prices as a result of war conditions. The Influenza epidemic was to a certain extent the cause of the increase under spirits (potable) owing to the popular belief that such liquor acts as an antidote; the higher price of country spirits no doubt also added to the number of consumers of India-made foreign spirits, but the main cause seems to be a rise in the general standard of living in consequence of which an increasingly larger number of people who formerly consumed country spirit now affect foreign liquors.

The sales of Rectified spirits and Medicated wines were 19,178 gallons and 6 gallons respectively against 16,159 gallons and 2 gallons in the previous year (columns 12 and 14 of Imperial Return IV).

Details regarding denatured spirit only are given in Appendix E. The imports into the Presidency by sea from foreign countries rose from 18,791 gallons in 1917-18 to 70,740 gallons in the year under report, an increase of 51,949 gallons due to increased imports from Java, it being easier to charter steamers from that port to Bombay.

Imports by land however show a decrease of 11,787 gallons owing to transport difficulties. Messrs. J. C. Mehta and Company manufactured at the Dadar Distillery premises in Bombay 728 gallons of perfumed spirits of strengths varying from 46·2° O.P. to 6·° O.P. from duty-paid rectified spirit against 149 gallons during the preceding year, an increase of 579 gallons due to the manufacture of various essences supplied to the Sewri warehouse, Bombay, for flavouring country spirit. The traffic in spirits of Indian manufacture excised at tariff rates is confined to the Gujarat Chemical Works at Ahmedabad and the Alembic Chemical Works Company of Baroda. The former supplied 14,831 gallons of duty-free rectified spirit to the Government Medical Stores, Bombay, against 21,926 in the preceding year and issued besides 8,380 proof gallons of denatured spirit against 5,753 proof gallons in the preceding year.

Foreign liquor licenses.

23. The number of licenses for the sale of foreign liquor was 1,180 against 1,080 in the previous year (Imperial Return III, columns 8 and 20 to 28), an increase of 100 licenses due mostly to an increase in the number of wholesale and medicated wines licenses issued in Bombay and of short term licenses in Nasik issued for entertainments in Deolali Cantonment.

The beer shop opened in 1917-18 at Koregaon did not prove a success and was abolished from 1st April 1919.

CHAPTER V.—Intoxicating Drugs other than Opium.

Hemp Drugs.

Cultivation and outturn of ganja.

29. The cultivation of hemp for ganja was restricted, as in the previous year, to 5 villages in the Nagar Taluka of the Ahmednagar District. The number of licenses granted, the area cultivated and the quantity produced during the year under report as compared with the previous year are given below:—

	1917-18.		1918-19.	
	A.	G.	A.	G.
Area cultivated	410	21	465	6
	M.	S.	M.	S.
Outturn of ganja	3,083	6	3,555	38
Licenses issued to cultivators	74		73	

The average yield per acre was about 8 maunds, *i.e.*, about a maund better than in the previous year.

Owing to the failure of the monsoon and consequent insufficiency of water for irrigation, the Director of Agriculture was unable to carry out the experiment of cultivating ganja as a rabi crop. He proposes to do so next cold weather.

There was no lack of applications from cultivators for sowing ganja, as the price of 10 annas per seer fixed by Government yields them a handsome profit.

30. The issues from the warehouses during the year under report and the previous year are contrasted below :—

Issues from warehouses.

	1918-19.			1917-18.		
	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
	Mds. s.	Mds. s.	Mds. s	Mds. s.	Mds. s.	Mds. s.
Issued for sale in the Bombay Presidency proper.	1,347 5	227 31	211 10	1,166 34	188 20	210 20
Exported to Native States ...	172 18	52 17	5 31	176 25	42 18	3 27
Exported to other Provinces	.....	.....	.....	88 12	.....	.....
Exported to Foreign Countries...	1 20	.....	0 10	72 5	.....	.....

Fluctuations in consumption.

31. The fluctuations in consumption are as under:—

Year.	Gánja.	Bháng.	Charas.
	Seers.	Seers.	Seers.
1917-18	41,143	7,788	8,384
1918-19	45,402	8,949	8,468

Consumption of gánja increased noticeably in the City of Bombay and in the districts of Ahmedabad and Dhárwár, while it decreased appreciably in the districts of Poona, Sholápur and Ahmednagar. Bombay and the Ahmedabad District also record along with the Poona District a marked increase in the consumption of bháng, while the consumption of charas increased in Bombay by 161 seers and declined in Ahmedabad by 42 seers.

Sources of revenue.

32. The revenue from intoxicating drugs is derived from (1) quantitative duties on issues from warehouses and on imports from other Provinces and (2) vend fees. The duty realised and the vend fees amounted to Rs. 8,85,205 and Rs. 6,02,026, respectively as compared with Rs. 7,08,319 and Rs. 4,42,636 in the previous year (Imperial Return I, columns 27 and 28).

The vend licenses granted in the several districts numbered 588 (Imperial Return III, columns 11 and 30 to 32) against 595 in the previous year. Nineteen of these were wholesale and 569 retail against 19 and 576 respectively in 1917-18.

Two new shops were opened for the first time in two villages.

Cocaine.

Vend licenses.

33. The licenses for the sale of cocaine for *bona fide* medical purposes numbered 499 during the year under report against 482 in the previous year (Imperial Return III, column 36).

Imports and issues in the Presidency.

34. The quantity of cocaine and its allied drugs licitly imported during the year was 260 lbs. 1 oz. and 419 grs. (avoirdupois standard weight) against 477 lbs. 14 ozs. in the previous year. The quantity of cocaine sold under license in the Presidency was 21 lbs. 9 ozs. and 433 grs. against 26 lbs. 12 ozs. and 236 grs. in 1917-18.

Cocaine cases.

35. The largest seizure of cocaine during the year was one of 30,625 grains made in Bombay by the Excise Department. Ahmedabad and Surat were the only places in the mofussil in which any illicit traffic in the drug was found to exist. Some of the cocaine seized from smugglers was found to have been imported from Japan.

CHAPTER VI.—Opium.

Realizations from Opium issued from depots.

36. Opium issued from the depôts realised Rs. 30,09,876 as shown in the District Treasury Accounts. Of this Rs. 10,91,386 represent the prime cost paid to the Government of the United Provinces and the balance, *viz.*,

Rs. 19,18,490 gain on sales. Besides this, adjustments were made by the Accountant General's office to the extent of Rs. 93,930. The total gain thus amounted to Rs. 20,12,420 as shown in column 20 of Imperial Return I. From this figure the marginally noted expenditure has to be deducted, so that the net profit to Government amounts to Rs. 19,91,522 (inclusive of duty) against Rs. 16,60,806 in the previous year, an increase of Rs. 3,30,716 due to the enhancement of the issue rate.

	Rs.
(1) Conveyance and packing charges at opium depôts in the British districts	18,841
(2) Cost of maintenance of the Government depôts at Sádra and Pálanpur	2,057
	20,898

37. The total licit sales of opium in British Districts aggregated 51,053 seers against 56,552 seers in the previous year (column 15 of Imperial Return IV), a decrease of 5,499 seers due mainly to higher selling prices charged by the vendors consequent on the abolition of the maximum selling price and in some districts, where the crops failed, to the impoverishment of the usual customers. It is noticeable that an unfavourable harvest reacts more markedly on the sales of opium than on those of other excisable articles.

Quantities sold in British Districts.

38. The actual realizations on account of fees for the retail vend of opium in British Districts amounted to Rs. 10,00,594 against Rs. 4,82,665 in the previous year (column 21 of Imperial Return I), an increase of Rs. 5,17,929 due to the disposal of shops by auction.

Vend fees.

39. The total number of opium shops was 733 against 729 in the previous year (Imperial Return III, column 29). The number of licenses held by medical practitioners, druggists and chemists for the possession and sale of opium and its preparations fell from 930 to 872 (Imperial Return III, column 33). One new shop was opened in the year in one village.

Number of retail opium shops and medical practitioners', chemists' and druggists' licenses.

40. The total quantity of opium supplied to the several Native States was 30,967 seers against 31,012 seers in the previous year (Appendix G).

Native States Quantities supplied.

41. The area under poppy cultivation in the Baroda State fell from 1,291 acres in 1917-18 to 302 acres in 1918-19. The total quantity of opium actually in stock was 73,867 seers, consisting of 66,517 seers (exclusive of dryage of 940 seers) in hand at the beginning of the year and 7,350 seers manufactured during the year. The total licit issues to the licensed dealers were 11,157 seers against 12,822 seers in the previous year as shown in the margin. The decrease is attributed to the causes referred to in paragraphs 36 and 37 above. The stocks held at the end of the year were 60,903 seers (exclusive of 1,807 seers on account of dryage).

Manufacture and issues in the Baroda State.

	1918-19. Seers.	1917-18. Seers.
Navsari	911	1,056
Baroda	6,841	7,132
Amreli	1,315	1,685
Kadi	2,090	2,949
Total	11,157	12,822

42. The gross receipts on account of Excise opium (exclusive of Rs. 10,91,386 realized on account of the prime cost) were Rs. 30,13,014. With the addition of Rs. 3,000 granted by the Government of India in payment of confiscated opium sent to the Ghazipur Opium Factory, the aggregate gross revenue amounted to Rs. 30,16,014 against Rs. 21,60,468 in the previous year, an increase of Rs. 8,55,546 due to the reasons explained in paragraphs 36 and 38 above. The figures of gross receipts include Rs. 45,294 subsequently refunded to the several Native States on account of the difference between the rate at which opium was issued to them and the cost price *plus* freight actually paid by Government. The amount so refunded during the previous year was Rs. 46,736. The decrease of Rs. 1,442 is explained by the fact that a smaller quantity of opium was imported during the year from British depôts.

Excise opium revenue: Total realizations.

Determined efforts were made to smuggle opium out of the Presidency to China both by Chinese and Indians. Several of the men formerly identified with cocaine smuggling are said to have adopted this form of smuggling.

CHAPTER VII—Financial Results.

Revenue.

43. The total realizations of the year (column 33 of Imperial Return I) are contrasted in the following table with those of the previous year :—

	Realizations in			
	1917-18.	1918-19.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Country spirits	2,15,41,781	2,42,81,191	27,39,410	...
2. Country fermented liquors	23,10,087	34,70,947	11,60,860	
3. Malt liquors	160	149	.....	11
4. Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).	6,88,106	10,83,777	3,95,671	...
5. Commercial spirits (including medicated wines) ...	1,80,042	2,31,351	51,309	...
6. Hemp drugs	11,50,955	14,87,231	3,36,276	...
7. Opium	(a)21,57,468	(b)30,13,014	8,55,546	...
8. Fines and forfeitures	7,034	9,579	2,545	...
9. Miscellaneous	29,202	38,151	8,952	
Total ...	2,80,64,835	3,36,15,393	55,50,569	11

(a) This is exclusive of Rs. 1,504 on account of license fees for opium shops in Native States.
(b) Do. Do. Rs. 528 Do. Do.

The increase occurred under all the heads except under the head "Malt liquors" and is due to causes which have already been explained.

Expenditure.

44. The total expenditure for the year, exclusive of refunds, was Rs. 11,06,211 against Rs. 9,11,979 in the previous year (Imperial Return II) and is exclusive of compensation to (1) the Bombay Municipality for loss of revenue previously derived by it from shop licenses (Rs. 1,43,750) and (2) the District Local Boards in the Presidency in lieu of the one anna cess on excise revenue previously allowed (Rs. 1,30,128). The increase is due partly to the grant of war allowances to the establishment and partly to the amalgamation and re-organization of the gazetted staff of the Salt and Excise Departments. The gross total expenditure inclusive of the above two items and refunds amounts to Rs. 14,82,903 against a gross revenue of Rs. 3,36,15,393. Thus the net excise revenue of the year was Rs. 3,21,32,490 against Rs. 2,67,47,580 in the previous year.

Recovery of excise revenue by coercive processes.

45. Coercive processes had to be resorted to for the recovery of arrears of excise revenue during the year in the districts of Broach, Surat, Kolába, Ratnágiri, Kánara, Dhárwár, Belgaum, Bijápur and East Khándesh. Beyond the issue of notices, however, no further action was found necessary except in three cases in East Khándesh, in which immoveable property had to be attached before the arrears were recovered.

CHAPTER VIII.—Offences against Abkari and Opium Laws.

Offences against Abkari Law.

46. The total number of cases detected was 2,103 against 3,701 in the previous year. Of these 1,890 related to liquor, 144 to hemp drugs and 69 to cocaine against 3,482, 177 and 42 respectively in the previous year (columns 8, 14 and 18 of Appendix J). The main feature was a decrease of 1,592 in liquor cases.

Fluctuations in liquor cases.

Cases of illicit distillation and possession of implements for the same decreased by 30, of illicit importation, etc., by 16, of illicit possession by 112, of unlicensed sale by 16 and other miscellaneous offences, which include cases under the Mhowra Flowers Act, by 1,418. All these decreases were due mainly to the failure of the mhowra crop.

Fluctuations in hemp drugs cases.

The cases relating to hemp drugs fell by 33 from 177 to 144.

Fluctuations in cocaine cases.

Cocaine cases which had substantially declined (319 to 42) in the previous year, rose to 69, of which 59 were detected in Bombay, 9 in Ahmedabad and 1 in Surat.

A general survey of the Abkari cases recorded in Appendix J will show that the districts where excise crime in its worst form, *viz.*, illicit distillation, is most prevalent are West Khandesh, Thana, Panch Mahals, Bijapur, Nasik and Dharwar. Kaira, which is notorious for this class of crime, recorded only 24 cases against 88 in the previous year.

Offences against the Opium Law.

47. Of the 756 opium cases detected 720 were tried in British Districts and 36 in Native States, against 517 and 22 respectively in the previous year (column 29 of Appendix J). 650 were cases of "illegal possession" and 83 of "illegal import." Of the 1,838 seers of contraband opium, 1,795 seers were seized in British territory and 43 in Native States.

Fluctuations in cases of drunkenness.

48. Cases of conviction for drunkenness were 6,963 against 6,493 in the previous year (Appendix K, columns 2 and 3). Of these, 9 (8 in Ahmedabad and 1 in Kaira) occurred on licensed premises. The most noticeable increase of convictions for drunkenness in public places (996 cases) occurred in the Bombay City owing to the large number of troops and camp followers that passed through the city.

The Excise Intelligence Bureau.

49. The Excise Intelligence Bureau continued to compile and disseminate useful information regarding offences against the Excise laws and the methods of smugglers.

The Finger Print Branch of the Bureau received during the year 371 finger impression slips of Excise convicts against 107 during the previous year. As a result of their scrutiny previous convictions were traced in 27 cases. The record of the Bureau contained at the end of the year finger impression slips of about 4,500 Excise convicts.

CHAPTER IX.—General Remarks.

Results of the introduction of the auction system.

50. The present report affords the first opportunity of examining the results for a full year of the policy introduced by Government in 1918 of disposing of the right to sell retail country spirit, opium and toddy (except at tree-foot booths) by unrestricted auction.

The change increased the revenue from vend fees by Rs. 34,31,031 in the case of country spirit shops, Rs. 10,09,245 in the case of toddy shops and Rs. 5,17,929 in the case of opium shops compared with the corresponding receipts for 1917-18.

Although in some cases keen competition forced up the bidding to a figure which could scarcely under any conditions be profitable to the bidder, the shopkepers except perhaps those in the opium trade by raising their selling prices are believed to have made a profit in districts where the agricultural season was not far below the normal. In only a few cases in the year under report have the licenses been resold owing to default on the part of the original licensees, though the number of such cases in 1919-20 is likely to be larger. The figures of sales show that, whilst the consumption of duty-paid country spirit decreased by 184,123 proof gallons (6·9 per cent.) and that of opium by 5,499 seers (9·7 per cent.), the consumption of toddy increased and the number of trees tapped for toddy exceeded that of last year by 4,595 (1·1 per cent.).

In the case of toddy the rise in vend fees does not appear to have led to a marked increase in the selling price. The sources of supply are abundant in those districts in which toddy is a favourite beverage and the possibility of adulterating toddy with water without fear of detection is well-known. The increased cost of the license has reduced the profits of the licensee but has not necessitated a sharp rise in the price of toddy and consequently has not affected the consumption.

The reduction in consumption of country spirit and opium was no doubt due to other contributory causes—the failure of the harvest in many parts of the Presidency, the prevalence of abnormally high prices in the case of all articles of prime necessity in every part and the temporary closing of some shops

through difficulty in getting supplies of liquor, but it has been mainly due to the rise of the price of country spirit and opium consequent on the increase of the vend fees. As a result of the high selling price of country spirit there was a tendency to drink the weaker 60° U. P. liquor in place of that of 30° U. P. strength, to drink toddy in the place of country spirit and to a very limited extent, to substitute ganja or cheap spirits manufactured in India for the usual country spirit.

In such a year as the past, with the cost of living higher than it had been for generations and the raising of the price of country spirit, it would be natural to expect a great rise in the amount of illicit distillation. The failure of the mhowra crop, however, obviated this and, though in districts, where some other substance than mhowra flowers is used as a base for illicit distillation, the cases of illicit distillation detected increased, on the whole cases of illicit distillation and offences connected with illicit distillation decreased.

The high selling price of opium in British districts afforded an additional instigation to the smuggling of opium from the Native States bordering on the Gujarat Districts.

In the large industrial centres the wages of labour increased with the cost of living. The enhancement in the price of country spirit was no more than commensurate with that of other articles of consumption and consequently the extra cost of drink seems to have had little or no effect in reducing its consumption in the large towns. The general opinion of those who have studied the conditions in Bombay and Ahmedabad is that the mill hands will not be prevented from drinking by the enhancement of the price of liquor and that the remedy for reducing the consumption of drink in these towns lies in the liberal provision of clubs and other places of recreation where the men can meet and amuse themselves without receiving any temptation to indulge in alcohol. Reduction in the number of licensed shops in a town has little effect on the total consumption of country spirit and by concentrating drinkers in a few shops makes it easier for the shopkepers to cheat their customers and creates a greater nuisance to the general public than is evident when those who drink are more widely distributed.

The conclusions that may be drawn from the experiment as far as it has gone are these that the auction fees realized in 1918 are probably rather higher than can be expected at future auctions, that the increase in the vend fees has increased the selling price of excisable articles proportionately and that the increase of the selling price has tended to reduce the consumption of opium and spirits generally and to encourage the sale of the weaker and therefore cheaper form of country spirit in place of the stronger.

Owing to natural causes, *i. e.*, the failure of the mhowra crop in 1918-19 no inference can be drawn as to the tendency of the rise in the selling price of licit spirit to result in increased manufacture and sale of illicit spirit.

Measures to reduce consumption.

The rapidity with which the consumer has accepted the weaker strength of country spirit is remarkable. Steps are being taken to encourage the sale of 60° U. P. liquor in the place of 30° U.P. liquor wherever possible.

The reduction of shops is constantly under consideration and a number of shops will be abolished before the next auctions take place.

Lectures and lessons pointing out the evils of excessive indulgence in alcohol are useful in schools and colleges and have a good effect among those who are young and whose impressions are malleable. Some more practical antidote is necessary to induce the habitual or even the occasional drinker to give up his habits. The provision of other means of amusement for him is an object for which employers of labour in the large towns might co-operate with such Societies as the Social Service League in Bombay.

Supplies to Distilleries.

The scantiness of the mhowra crop in 1918 and the difficulties experienced in the transport of mhowra flowers by rail made it difficult for those contractors whose distilleries lay away from the mhowra country to fulfil their contracts punctually.

The necessity of watching the situation carefully and taking steps to supplement supplies when stocks of spirit were low added considerably to the work of Mr. McDonald and the senior members of the Distillery branch of the Department. It is due to their efforts that the supplies on the whole have been maintained at a level sufficient to meet the demand.

Establishment.

The proposals submitted by Mr. Arthur for the improvement of the pay and prospects of the clerks and sepoys employed in the Department have not yet been brought into effect. The war allowance which they draw in common with other Government servants only serves partially to cover the extra expense of living due to the rise in price of all articles since 1914: it affords no relief for the difficulties under which they suffered prior to the outbreak of war. The greatest difficulty is now experienced in obtaining recruits to the clerical establishment in the vicinity of any large town partly because similar work is better paid for by private firms and partly because house-rent has so largely increased.

The pay granted to Excise sepoys outside Bombay City compares very unfavourably now with the earnings of an unskilled labourer and the prospects offered are insufficient to attract men of the physique required for the work or with any educational qualifications. Until the pay of the lower ranks is increased, the efficiency and morale of the Department cannot improve.

The responsibilities of the Deputy Commissioners were enhanced during the year under report on account of the fact that in the absence on war duty of some of the permanent Assistant Collectors, officers new to the work were acting in their places. It is creditable to all the senior officers of the Department that in spite of the deputation on other work of several valuable officers and the difficulty of recruiting men from the subordinate ranks the work of the Department during the year can compare favourably with that of past years under more normal conditions.

E. L. SALE,
Acting Commissioner of Customs,
Salt and Excise.

Camp *viâ* Bombay, 1st October 1919.

APPENDIX A.

Contracts for the manufacture and supply of country spirit during 1918-19.

District.	Name of the supply contractor.	Spirit when supplied.	Spirit where delivered.	Sanctioned supply rates (per gallon London proof). Rs. a. p.
Ahmedabad ...	Messrs. Dalal, Vakil and Co.	Government Central distillery at Godhra in the Panch Mahals.	Ahmedabad bonded warehouse.	0 15 11
Kaira ...			Anand bonded warehouse.	
Panch Mahals ...			Godhra distillery ...	
Broach ...			Broach bonded warehouse.	
Surat ...	Messrs. Carew and Company.	Government Central distillery at Surat.	Surat distillery ...	
			Bulsár bonded warehouse.	
Dángs ...	Do. ...	Do. ...	Ahwa bonded warehouse.	1 1 0
Nandurbár Táluka (including the Nawápur Petha) and the Taloda and Sháháda Tálukas of the West Khándesh District.			Nandurbár bonded warehouse.	
Thána.				
Sálsette Táluka ...	Do. ...	Do. ...	Thána bonded warehouse.	1 0 0
Bassein do. ...			Bassein bonded warehouse.	
Máhim do. ...				
Dáhánu do. ...			Dáhánu bonded warehouse.	
Umbergaon and Mokhada Pethas and Jawhár State.				
Bhiwndi, Kalyán, Sháhápur, Vada and Murbad Tálukas.	Do. ...	Katni and Asansol distilleries in the Central Provinces and Bengal respectively.	Kalyán bonded warehouse.	
Kolába ...	Do. ...	Do. ...	Panvel bonded warehouse.	1 3 0
			Mahád do. ...	
			*Roha do. ...	
			Pen do. ...	
Town and Island of Bombay.	Do. ...	Do. ...	Sewri bonded warehouse.	1 0 0
Poona ...	Messrs. Nowroji Padamji and Co.	Government Central distillery at Mundhwa near Poona.	Mundhwa distillery.	0 15 4
Ahmednagar ...			Ahmednagar bonded warehouse.	
Sátára ...			Sátára bonded warehouse.	
Sholápur ...			Sholápur bonded warehouse.	
Násik ...	Messrs. Sorabji and Kavasji Dadabhoy Dubash.	Government Central distillery at Dhulia in West Khándesh.	Násik bonded warehouse.	0 15 0
West Khándesh excluding the Nandurbár Táluka (with Navápur petha) and the Taloda and Sháháda Tálukas.			Málegaon bonded warehouse.	
East Khándesh ...			Dhulia distillery ...	
			Jalgaon bonded warehouse.	
Kánara (above-ghát)...	Khanápur Distillery Company.	Government Central distillery at Kháná-pur in the Belgaum District.	Sirsi bonded warehouse.	(a) 1 0 0 (b) 1 2 0
			Khanápur distillery.	
Belgaum ...			Dhárwár bonded warehouse.	
Dhárwár ...			Gadag bonded warehouse.	
			Háveri bonded warehouse.	
Bijápur ...			Bijápur bonded warehouse.	
Kánara (below-ghát)...	Do. ...	Do. ...	Kumta bonded warehouse.	1 3 0
			Kodibag bonded warehouse.	
Ratnágiri ...	Do. ...	Do. ...	Harnai bonded warehouse.	0 14 0
			Chiplun do. ...	
			Ratnágiri do. ...	
			Rajapur do. ...	
			Malwan do. ...	
Sankheda Mewás State in Rewa Kántha Agency.	Mr. Jamshedji Nassarwanji Ginwalla.	Wadia distillery ...	Wadia distillery ...	0 15 11
Mahi Kántha Leased area.	Messrs. Jamshedjee Nassarwanji Ginwalla and Hormusjee Jamshedjee Ginwalla.	Dabhoda distillery ...	Dabhoda distillery .	
			Timba bonded warehouse.	
			Vadagám bonded warehouse.	

* Closed from 4th January 1919.
(a) From April to December 1918.
(b) From January 1919.

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1918-19.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids.	Other reasons.	Total.
	1	2	3				
1	Ahmedabad ...	Ahmedabad Municipality ...	...	...	...	6	6
2	Kaira ...	.....	...	...	1	...	1
3	Panch Mahals ...	Godhra Municipality ...	...	...	...	...	...
4	Broach ...	1. Broach Municipality ... 2. Ankleshwar Táluka ... 3. Hánsot Mahál ...	...	...	...	...	...
5	Surat ...	1. Surat Municipality ... 2. Chorási Táluka ... Ránder Municipality ... 3. Olpád Táluka ... 4. Bárdoli Táluka including Válod. 5. Jalálpur Táluka ... 6. Chikhli do. ... 7. Bulsár do. ... 8. Párdi do. ... 9. Mándvi do. ...	...	...	...	...	...
6	Thána ...	1. Bándra Municipality ... 2. Thána do. ... 3. Sálsette Táluka ... 4. Bassein do. ... 5. Máhim do. ... 6. Dáhánu Táluka ... 7. Umbergaon Petha ... 8. Kalyán Táluka ... 9. Bhiwndi do. ... 10. Murbád do. ... 11. Sháhápur do. ... 12. Váda do. (excluding Mokháda Petha).	3	3	1	...	7
7	Bombay ...	One Committee for each of the seven Municipal Wards.	...	1	...	...	1
8	Kolába ...	1. Alibág Táluka ... 2. Pen do. ... 3. Panvel do. ... 4. Karjat do. ... 5. Roha do. ...	4	...	...	...	4
9	Ratnágiri ...	Ratnágiri town ...	...	1	5	...	6
10	Kánara ...	.....	...	3	2	...	5
11	Dhárwár ...	1. Dhárwár Municipality ... 2. Hubli do. ... 3. Gadag do. ...	...	...	...	...	...
12	Belgaum ..	Belgaum City and Cantonment Municipality.	...	...	...	...	...

(a) There was no meeting but the Committee was consulted by Circular. The question which

(b) Meeting was held once and the Committees were consulted by Circular four times.

(c) No meeting was held but the Committee was consulted by circular.

(d) All these recommendations are under consideration.

(e) From 1st April 1919.

B.

Details as to meetings of Committees in 1918-19.				Hours for sale at shops during 1918-19.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given wholly.	Number of recommendations to which effect given partly.	Number of recommendations to which effect not given.	Opening.	Closing.	
4					5		6
					A. M.	P. M.	
...	...	...	...	...	9 0	8 30	
...	...	...	...	...	9 0	8 30	Nadiád, Anand, Borsad, Umreth and Kapadwanj towns.
						9 0	Rural areas.
...	...	...	...	...	9 0	8 0	Godhra town.
						9 0	Rural areas.
...	..	...	...	...	9 0	8 30	Broach City and Ankleshwar town.
(a) 1	...	...	...	...		9 0	Rural areas.
..	...	...	...	...			
...	...	...	...	...	9 0	8 0	Surat City.
...	...	...	..	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...		8 30	Bulsár and Ránder towns.
...	...	...	...	...			
...	...	...	...	...			
2	2	2	...	...			
...	...	...	...	...			
...	...	...	...	...		9 0	Rural areas.
...	...	...	...	...	9 0	8 30	Thána, Kurla, Bándra, Kalyán and Bhiwndi towns.
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...		9 0	Rural areas.
1	1	(e) 1	...	...			
...	...	...	...	...			
...	...	...	...	...			
(b) 5	5	5	...	...	10 0	9 30	
1	(d) 6	...	...	...	9 0	9 0	
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...	9 0	8 30	Ratnágiri, Málwan, Vengurla and Chiplun towns.
						9 0	Rural areas.
...	...	...	...	...	9 0	8 30	Kárwár and Kumta towns.
						9 0	Rural areas.
...	...	...	...	...	9 30	8 0	Dhárwár, Hubli, Gadag and Ránebennur towns.
...	...	...	...	...		8 30	Rural areas.
...	...	...	...	...			
(c) 1	1	1	...	...	9 30	8 0	Belgaum, Athni and Nipáni towns.
						8 30	Rural areas.

related to the removal of a country liquor shop from one place to another was eventually dropped.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1918-19.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids.	Other reasons.	Total.
	1	2	3				
13	Bijápur ...	Bijápur Municipality ...	...	1	1	...	2
14	Sholápur ...	Sholápur do. ...	...	...	...	...	...
15	Sátára ...	Sátára do. ...	...	...	...	...	...
16	Poona ...	1. Poona City Municipality... 2. Poona Cantonment and Suburban Municipality...	...	...	...	...	...
17	Ahmednagar ...	Ahmednagar City and Cantonment and Bhingár Municipality.	...	...	...	...	...
18	Násik ...	1. Násik Municipality ... 2. Málegaon do. ...	...	...	...	...	...
19	West Khándesh	1. Dhulia Municipality ... 2. Nandurbár Táluka ... 3. Sákri do. ... 4. Táloda do. ... 5. Sháháda do. ... 6. Shirpur do. ... 7. Navápur Petha ...	...	...	...	...	...
20	East Khándesh.	1. Jalgaon Táluka ... 2. Bhusával do. ... 3. Yawal do. ... 4. Ráver do. ... 5. Amalner do. ... 6. Erandol do. ... 7. Chopda do. ... 8. Pachora do. ... 9. Chalisgaon do. ... 10. Jamner do. ...	...	...	...	...	...
		Total ...	(h) 7	(h) 9	(i) 10	(i) 6	32

(f) No meetings were held but the

(g) No reference was made to Government as the Commissioner agreed

(h) Closed

(i) Closed for

B—*continued.*

Details as to meetings of Committees in 1918-19.					Hours for sale at shops during 1918-19.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given wholly.	Number of recommendations to which effect given partly.	Number of recommendations to which effect not given.	Opening.	Closing.	
4					5		6
					A. M.	P. M.	
...	...	...	...	...	9 30	8 0	Bijápur, Bágalkot, Guledgudd and Ilkal towns.
						8 30	Rural areas.
(*f*) 2	1	1	...	...	9 30	8 0	Sholápur City, Bársi and Pandharpur towns.
						8 30	Rural areas.
...	...	...	...	...	9 30	8 0	Sátára, Wái, Karád, Miraj and Sángli towns.
						8 30	Rural areas.
...	...	...	...	...	10 30	8 30	Poona City and Cantonment.
...	...	...	...	...	9 30	8 30	Rural areas.
...	...	...	...	...	9 30	8 0	Ahmednagar City and Cantonmen and Sangamner town.
						8 30	Rural areas.
...	...	...	...	...	9 30	8 30	Násik City, Málegaon and Yeola towns and Málegaon Camp.
...	...	...	...	...		9 0	Rural areas.
...	...	...	...	...	9 30	8 30	Dhulia and Nandurbár towns.
...	...	...	...	...		9 0	Rural areas.
...	...	...	...	...	9 30	8 30	Jalgaon, Nasirabad, Bhusával, Párola, Amalner, Chopda, Dharangaon and Erandol towns.
1	5	2	...	(*g*) 3			
...	...	...	...	...		9 0	Rural areas.
...	...	...	...	...	.....	...	

Committee was consulted by Circular twice.
with the Collector's decisions on the Committee's recommendations.
permanently.
the year.

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

APPENDIX C.

Statement showing the consumption of Country Spirit in proof gallons and the rate per head of population in (1) Urban areas (including Bombay City), (2) Rural areas and (3) the whole British District, of the Bombay Presidency during the year 1918-19.

Serial No.	District.	District head-quarter towns and towns of 10,000 population or over.				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6).			Total for the whole District.	
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Consumption in gallons L. P.	Rate per head of population L. P.
1	2	3	4	5	6	7	8	9	10	11
				Gallons.	Drams.		Gallons.	Drams.	Gallons.	Drams.
1	Ahmedabad ..	3	251,239	66,737	12·8	576,570	23,260	1·9	89,997	5·2
2	Kaira ...	5	75,921	17,931	11·3	615,823	28,614	2·2	46,545	3·2
3	Panch Mahals ...	1	22,144	9,741	21·1	300,551	54,403	8·7	64,144	9·5
4	Broach ...	2	54,747	33,407	29·3	251,970	42,790	8·2	76,197	11·9
5	Surat ...	3	141,529	44,457	15·1	512,580	235,880	22·1	280,337	20·6
6	Thana ...	5	80,850	57,033	33·9	801,459	193,825	11·6	250,858	13·6
7	Bombay ...	...	979,445	609,780	29·9	.....	.....	.....	609,780	29·9
8	Kolaba ...	1	3,467	4,555	63·1	590,699	97,646	7·9	102,201	8·3
9	Ratnagiri ...	4	66,928	13,782	9·9	1,136,710	66,891	2·8	80,673	3·2
10	Kanara ...	2	28,502	7,102	12·0	402,046	51,777	6·2	58,879	6·6
11	Dharwar ...	4	133,089	36,663	13·2	892,916	36,257	1·9	72,920	3·4
12	Belgaum ...	3	67,251	41,379	29·5	876,569	28,265	1·5	69,644	3·5
13	Bijapur ...	4	70,391	15,380	10·5	792,582	19,373	1·2	34,753	1·9
14	Sholapur ...	3	107,992	34,173	15·2	660,338	9,992	0·7	44,165	2·8
15	Satara ...	3	41,569	7,477	8·6	1,039,709	18,602	0·9	26,079	1·2
16	Poona ...	3	183,074	133,461	35·0	888,438	23,624	1·3	157,085	7·0
17	Ahmednagar ...	2	48,147	31,634	31·5	897,158	5,661	0·3	37,295	1·9
18	Nasik ...	3	69,280	22,490	15·6	835,759	68,275	3·9	90,765	4·8
19	West Khandesh ...	2	42,630	14,842	16·7	538,084	132,671	11·8	134,094 *13,419	12·2
20	East Khandesh ...	8	122,380	31,941	12·5	912,506	100,221	5·3	132,162	6·1
	Total ... 1918-19 ...	61	2,590,584	1,238,965	22·9	13,522,467	1,238,027	4·4	2,471,992	7·4
	Total ... 1917-18 ...	61	2,590,584	1,328,349	24·6	13,522,467	1,327,766	4·7	2,656,115	7·9

* In the Akrani tract of West Khandesh.

E. L. SALE,
Ag. Commissioner of Customs,
Salt and Excise.

Memorandum of Country Spirit Consumption, etc., in certain large towns.

Serial No.	Towns.	Population.	Consumption of Country spirit in terms of proof. 1918-19.		Actual realisations.		Total realisations 1918-19.
			Total gallons.	Rate per head of population.	Still-head duty.	License fee.	
				Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	216,177	66,854	14·8	5,37,657	*3,00,200	8,37,857
2	Broach City ...	43,403	26,611	29·4	1,97,777	1,07,850	3,05,627
3	Surat City ...	114,868	33,759	14·1	2,70,639	1,07,550	3,78,189
	Thana District.						
4	Thana Town ...	15,591	13,706	42·2	98,763	51,700	1,50,463
5	Bandra do. ...	24,286	19,361	38·3	1,39,336	96,600	2,35,936
6	Coorla do. ...	15,081	8,332	26·5	58,737	18,800	77,537
7	Bassein do. ..	9,598	11,204	56·0	79,637	31,700	1,11,337
	Kolaba District.						
8	Panvel Town ...	6,757	6,553	46·5	35,410	27,100	62,510
9	Alibag do. ...	3,467	4,793	66·3	25,426	11,350	36,776
	Dharwar District.						
10	Dharwar City ...	30,289	5,693	9·0	77,791	44,250	1,22,041
11	Hubli Town ...	61,440	18,229	14·2	1,48,737	85,125	2,33,862
12	Belgaum City and Cantonment...	42,623	36,386	41·0	2,99,430	67,855	3,67,285
13	Sholapur City, Cantonment and places ten miles round.	105,575	26,195	11·9	1,87,636	1,22,275	3,09,911
14	Satara City and Cantonment ...	19,145	4,960	12·4	34,100	21,225	55,325
15	Poona City and Cantonment ...	158,856	126,366	38·2	10,87,886	3,21,000	14,08,886
16	Ahmednagar City and Cantonment.	42,940	28,994	32·4	2,50,108	62,850	3,12,958
17	Nasik City ...	33,463	13,050	18·7	98,409	67,500	1,65,909
	West Khandesh.						
18	Dhulia Town ...	30,800	10,212	15·9	63,313	71,700	1,35,013
	East Khandesh.						
19	Jalgaon Town ...	17,867	6,190	16·6	37,906	33,200	71,106
20	Bhusaval do. ...	18,312	10,135	26·6	73,597	34,900	1,08,497
	Total for Towns ...	1,013,190	477,583	22·6	38,02,295	16,84,730	54,87,025

* These are fees for which shops were sold.

E. L. SALE,
Ag. Commissioner of Customs,
Salt and Excise.

APPENDIX

Statement showing (1) the rates of tree-tax; (2) the maximum selling prices per gallon of toddy sold at (c) for sale at shops and (d) for hawking; (4) the number of trees licensed to be tapped for raw toddy; British District of the Presidency

1918-19.

Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of toddy	Number of licenses issued for					Number of trees	
		Cocoanut and Brab.	Date and Wild Palm.	At Booths.	Domestic consumption.	Tree-foot-booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.
1	2	3		4	5	6	7	8	9	10	11
1	Ahmedabad	Rs. a. p. 5 0 0	Rs. a. p. 2 0 0	Rs. a. p. 0 9 0	...	1	4	2	7	...	...
2	Kaira	(a) 0 8 0	(a) 0 8 0	.....	21	...	...	...	21	...	21
3	Panch Mahals	.....	0 4 0	.....	6,993	1	...	...	6,994	...	8,656
4	Broach	5 8 0	2 8 0	0 8 0	34	77	7	...	118	...	640
5	Surat	(b) 7 0 0 (c) 5 8 0 (d) 6 0 0 (e) 5 0 0 (f) 4 8 0 (g) 1 12 0 (h) 1 0 0 (i) 3 0 0 (j) 6 0 0	(b) 4 0 0 (c) 2 8 0 (d) 3 0 0 (e) 2 0 0 (f) 1 8 0 (g) 1 0 0 (h) 0 4 0 (i) 1 0 0 (j) 2 0 0 (j-1) 1 0 0 (k) 1 4 0 (k-1) 1 8 0	(b) 0 6 0 (c) 0 3 0 (d) 0 3 0 (e) 0 3 0 (f) 0 3 0 (g) 0 3 0 (h) 0 1 6 (i) 0 3 0	12,434	761	205	...	13,400	...	758
6	Thána	(l) 12 0 0 (m) 10 0 0 (n) 7 8 0 (o) 5 0 0 (p) 0 0 0	6 0 0 5 0 0 3 0 0 2 0 0 3 0 0	0 6 0 0 4 0	44	249	162	1	1,153	974	10,222
7	Bombay	12 0 0	6 0 0	0 9 0	4	91	131	80	306	22,266	696
8	Kolába	(q) 12 0 0 (r) 9 0 0	6 0 0 3 0 0	0 3 0	14	32	17	...	63	284	486
9	Ratnágiri	8 0 0	3 0 0	0 4 6	...	933	88	...	1,021	17,790	...
10	Kánara	8 0 0	3 0 0	0 6 0	...	185	89	...	274	4,833	55
11	Dhárwár	6 0 0	3 0 0	0 6 0	...	19	109	...	128	...	...
12	Belgaum	6 0 0	3 0 0	0 6 0	...	10	85	...	95	...	...
13	Bijápur	6 0 0	3 0 0	0 6 0	...	48	112	...	160	...	...
14	Sholápur	6 0 0	3 0 0	0 6 0	...	21	12	...	33	...	...
15	Sátára	6 0 0	2 0 0	0 9 0	88	...	9	...	97	...	...
16	Poona	6 0 0	3 0 0	0 6 0	11	27	29	2	69	1	...
17	Ahmednagar	6 0 0	3 0 0	0 6 0	...	1	5	...	6	...	...
18	Násik	6 0 0	2 0 0	0 9 0	16	7	16	...	39	...	...
19	West Khándesh	6 0 0	2 0 0	0 9 0	...	2	6	...	8	...	...
20	East Khándesh	6 0 0	2 0 0	0 9 0	...	1	2	...	3	...	...
	Total	.....	.....	.....	19,650	3,163	1,088	85	23,995	46,148	21,534

booths ; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, and (5) the quantity of toddy reported to have been sold from shops and tree-foot booths in each during the year 1918-19.

licensed to be tapped.		Quantity of toddy sold.	1917-18. Number of licenses issued for					Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Date.	Total.		Domestic consumption.	Tree-foot booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.	Date.	Total.		
12	13	14	15	16	17	18	19	20	21	22	23	24	25
200	200	Gallons. 6,886	...	...	4	...	4	...	...	150	150	Gallons. 8,564	
...	21	.....	21	...	...	...	21	...	21	...	21	.....	(a) Kaira District and Deroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District.
50	8,706	.....	3,737	2	...	...	3,759	...	5,708	...	5,708	.....	
2,454	3,094	67,082	43	83	7	...	133	...	1,675	1,567	3,242	96,914	(b) Surat City, and 10 miles round. (c) Olpád Táluka beyond 10 miles from Surat City. (d) Jaláipur Táluka and 33 coast villages of Bulsár Táluka. (e) Párdi Táluka. (f) Bulsár Táluka, exclusive of 33 coast villages. (g) Bárdoli Táluka and part of Mándvi Táluka south of the Tápti. (h) Part of Mándvi Táluka north of the Tápti. (i) Chikhli Táluka. (j) Dángs. (j-1) Chikhli Táluka for Kaliparaj. (k) Párdi and Bulsár-East for Kaliparaj. (k-1) Bulsár-West for Kaliparaj.
1,97,800	1,98,558	4,069,051	12,537	426	207	8	13,178	14	980	177,422	178,416	3,853,930	
42,313	53,509	1,930,934	37	937	153	10	1,187	996	10,248	40,421	51,665	2,303,411	(l) Sálsette and Bassein Tálukas. (m) Máhim Táluka. (n) Dáhánu Táluka. (o) Umbargaon Petha. (p) Rest of the district and Jawhár State.
3,534	26,496	1,883,882	2	109	100	80	291	19,220	702	3,768	23,690	1,709,287	
387	1,137	73,809	14	83	9	...	106	424	624	587	1,635	76,575	(q) Panvel and bagáyat part of Alibág Táluka. (r) Rest of the district and Sudhágad Mahál.
...	17,790	1,381,744	...	932	79	...	1,011	16,852	...	53	16,905	1,482,950	
1,247	6,135	478,719	...	208	90	...	298	4,671	55	1,821	6,547	467,880	
32,737	32,737	834,871	...	34	109	...	143	...	...	31,216	31,216	794,178	
25,484	25,484	703,566	...	13	83	...	96	...	...	31,422	31,422	374,664	
23,999	23,999	411,017	...	79	102	...	181	...	...	39,146	39,146	676,822	
11,756	11,756	368,198	...	19	12	1	32	...	...	15,631	15,631	888,137	
253	253	2,263	55	...	4	1	60	...	...	246	246	1,738	
11,134	11,135	605,811	3	46	29	2	80	1	...	10,682	10,683	502,498	
1,123	1,123	34,254	...	1	5	...	6	...	...	957	957	21,696	
1,216	1,216	17,700	14	33	22	...	69	...	...	1,527	1,527	24,195	
270	270	23,745	...	2	5	...	7	...	25	175	200	23,347	
250	250	3,273	...	1	2	...	3	...	...	267	267	3,800	
3,56,187	4,23,869	12,836,705	16,483	3,058	1,022	102	20,665	42,178	20,038	357,058	419,274	12,310,886	

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

APPENDIX E,

Statement showing the quantities of (a) imported denatured spirits passed into consumption at the favourable 7½ per cent. ad valorem *Rate of Duty and (b) locally produced denatured spirits passed into consumption free of duty during the year 1918-19 in the Bombay Presidency.*

Denatured spirit imported from Foreign countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other places.			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other places.	Places from which imported.	Quantity consumed locally.	Exported to other places.	
1	2	3	4	5	6	7	8	9
	Imp. Gals.		Imp. Gals.			Imp. Gals.		
United Kingdom ...	5	...	...	...	United Provinces.	9,442	...	
Java ...	70,735	Ahmedabad	6,758	...	Calcutta ...	485	...	
	...	...	...	...	Madras ...	3,844	...	
	...	...	...	...	Baroda ...	1,216	...	
Total ...	70,740	...	6,758	...	.....	14,989	...	

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

APPENDIX F.

APPENDIX

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodged

Cultivation.					Name of the Warehouse in which the drugs were lodged, etc.	Intoxicating Drugs produced during the year.		Balance at the Warehouse on the 1st April 1918.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond.			Total (columns 7 to 14).		
	Of Gánja.		Of Bháng.													
Name of Táluka in which permitted.	Number of Villages in which permitted.	Area cultivated.	Number of Villages in which permitted.	Area cultivated.		Gánja.	Bháng.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		A. g.		A. g.		Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmednagar District.																
Ahmednagar ...	5	465 6	...	...	Ahmednagar ...	3,555 38	...	1,838 23	14 34	...	...	78 13	...	5,394 21	93 7	...
					Bombay ...	...	...	160 17	35 29	43 13	395 0	148 16	187 28	561 17	184 5	231 1
					Surat ...	...	...	0 1	10 30	...	117 0	57 0	...	117 1	69 30	...
					Ahmedabad ...	...	...	0 22	8 35	1 17	126 23	38 11	22 28	136 5	47 6	24 5
Total ...	5	465 6	...	...		3,555 38	...	2,014 23	70 8	44 30	638 23	322 0	210 16	6,209 4	392 8	255 6

F.

in, and issued from and balance at the Warehouses, etc., during the year ending the 31st March 1919.

Intoxicating Drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1919.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency.			For destruction being useless.									
Gánja.	Bhánng.	Charas.	Gánja.	Bhánng.	Charas.	Gánja.	Bhánng.	Charas.	Gánja.	Bhánng.	Charas.		Gánja.	Bhánng.	Charas.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,013 34	50 15	...	654 10	...	...	1,151 21	3 26	...	2,574 36	39 6	...	126 15 4	40 0 0	15 0 0 to 30 0 0	.....
332 34	137 31	197 34	4 0	...	...	65 5	1 39	0 2	159 18	44 15	33 5	20 8 6	53 12 0	20 0 0	261 10 8
81 6	53 32	...	...	...	...	24 10	1 14	...	11 25	13 24	...	2 4 5	80 0 0	20 0 0	.....
93 9	38 10	19 17	...	...	...	1 39	0 29	0 13	40 37	8 8	4 15	6 2 6	35 0 0	15 0 0	80 0 0
1,521 3	280 8	217 11	658 10	...	...	1,242 35	7 27	0 15	2,786 36	104 13	37 20	155 14 9			

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

APPENDIX G.

Summary of the Accounts of the Opium Transactions in Native States during the year 1918-19.

	Name of State or Political Agency.	Stock on 1st April 1918.	Imported from Government Opium Depôts.	Confiscated Opium.	Excess on reweighment.	Total.	Sold and consumed.
	1	2	3	4	5	6	7
		Seers.	Seers.	Seers.	Seers.	Seers.	Seers.
1	Cutch	1,116	2,700	...	...	3,816	3,208
2	Káthiáwár	2,400	16,301	1	7	18,709	15,818
3	Pálanpur	282	4,043	...	...	4,325	3,758
4	Mahi Kántha	568	1,479	...	...	2,047	1,712
5	Rewa Kántha	1,318	3,300	...	7	4,625	3,231
6	Cambay	199	895	...	...	1,094	954
7	Other States	131	2,249	...	...	2,380	1,988
	Total for the year 1918-19 ...	6,014	30,967	1	14	36,996	30,669
	Total for the year 1917-18 ...	6,718	31,012	24	25	37,779	31,707

	Name of State or Political Agency.	Dryago.	Stock on 31st March 1919.	Population.	Rate of licit consumption per head of population.	Remarks.
	1	8	9	10	11	12
		Seers.	Seers.		Tola.	
1	Cutch ...	2	606	512,479	·5	
2	Káthiáwár ...	11	2,880	2,494,924	·5	
3	Pálanpur ...	13	554	515,216	·6	
4	Mahi Kántha ...	13	322	412,688	·3	
5	Rewa Kántha ...	16	1,378	665,120	·4	
6	Cambay ...	5	135	72,769	1·0	
7	Other States ...	...	392	2,488,670	·06	
	Total for the year 1918-19.	60	6,267	7,161,866	·3	
	Total for the year 1917-18.	58	6,014	7,161,866	·4	

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

APPENDIX H.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1918-19.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance Collections made in the previous year against Current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance Collections for the coming year.	Gross Realizations in the year (columns 7 and 11).	Remarks.
					Current.	Arrears.	Total.						
1				4	5	6	7	8	9	10	11	12	13
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	13,03,082	...	13,03,082	12,79,661	...	12,79,661	23,421	...	...	1,66,728	14,46,389	
2	Kaira ...	4,88,235	...	4,88,235	4,40,294	...	4,4[illegible],294	47,941	...	...	43,699	4,83,993	
3	Panch Mahâls ...	4,68,961	...	4,68,961	4,28,068	...	4,28,0[illegible]8	40,893	...	...	7,978	4,36,046	
4	Broach ...	8,91,360	...	8,91,360	8,25,8[illegible]0	...	8,25,830	65,530	...	...	58,828	8,84,658	
5	Surat ...	26,32,423	...	26,32,423	25,41,362	...	25,41,362	91,061	...	...	53,145	25,94,507	
6	Thâna ...	29,71,509	...	29,71,509	27,49,326	...	27,49,326	2,22,183	...	...	2,839	27,52,165	
7	Bombay ...	1,09,05,276	19,324	1,09,24,600	97,04,580	19 324	97,23,904	11,84,127	...	16,569	13,95,636	1,11,19,540	
8	Kolába ...	10,05,992	233	10,06,225	8 88,398	233	8,88,631	1,08,697	525	8,372	16,526	9,05,157	
9	Ratnágiri ...	7,21,318	1,6[illegible]4	7,22,922	6,29,402	6 2	6,30,084	91,916	171	751	77,463	7,07,547	
10	Kánara ...	3,08,406	145	3,08,551	2,79,366	145	2,79,511	28,839	...	201	34,866	3,14,377	
11	Dhárwár ...	16,45,812	...	16,45,812	15,02,693	...	15,02,693	1,43,119	...	...	74,093	16,76,786	
12	Belgaum ...	13,29,696	...	13,29,696	12,59,477	...	12,59,477	70,219	...	...	16,115	12,75,592	
13	Bijápur ...	7,03,827	...	7,03,827	6,68,733	...	6,68,733	35,094	...	...	6,740	6,75,473	
14	Sholápur ...	10,52,057	...	10,52,057	9,29,799	...	9,29,799	1,22,258	...	...	31,198	9,60,997	
15	Sátára ...	7,10,026	...	7,10,026	6,11,276	...	6,11,276	98,750	...	...	65,724	6,77,000	
16	Poona ...	26,53,[illegible]95	7,871	26,61,[illegible]66	24,08,809	7,762	24,16,671	2,39,523	...	5,772	2,34,419	26,50,990	
17	Ahmednagar ...	8,8[illegible],032	...	8,81,032	7,83,8[illegible]2	...	7,83,802	97,230	...	...	26,098	8,09,900	
18	Násik ...	12,86,211	...	12,86,211	11,11,370	...	11,11,370	1,74,841	...	...	81,038	11,92,408	
19	West Khándesh ...	13,3[illegible],103	...	13,33,103	13,10,595	...	13,10,595	22,508	...	...	42,883	13,53,478	
20	East Khándesh ...	17,43,930	...	17,43,930	15,48,525	..	15,48,525	1,86,142	...	9,263	93,825	16,42,350	
	Total ...	3,50,36,251	29,177	3,50,65,[illegible]28	3,19,01,366	28,146	3,19,29,512	30,94,292	696	40,928	25,29,841	3,44,59,353	

APPENDIX I.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1918-19.

	District.	Amount as per Treasury Account.	Deduct.		Net Collections.	Add.		Amount as per Demand, Collection and Balance Statement (columns 7 and 8 of Appendix H).	Remarks.
			Collections made on account of other Districts.	Collections on account of future Kists.		Collections made in other Districts, etc.	Collections made in advance and subsequently brought to account.		
1		2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Ahmedabad ...	14,46,389	.....	1,66,728	12,79,661	...	23,421	13,03,082	
2	Kaira ...	9,20,039	4,28,068	(a) 51,677	4,40,294	...	47,941	4,88,235	(a) Includes Rs. 7,978 on account of the Panch Mahâls.
3	Panch Mahâls ...	.....	.....	...	.....	4,28,068	40,893	4,68,961	
4	Broach ...	8,84,658	.....	58,828	8,25,830	...	65,530	8,91,360	
5	Surat ...	25,94,507	.....	53,145	25,41,362	...	91,061	26,32,423	
6	Thâna ...	27,52,165	.....	2,839	27,49,326	...	2,22,183	29,71 509	
7	Bombay ...	1,11,19,540	.....	13,95,636	97,23,904	...	11,84,127	1,09,08,031	
8	Kolába ...	9,05,157	.....	16,526	8,88,631	...	1,08,697	9,97,328	
9	Ratnágiri ...	7,07,547	.....	77,463	6,30,084	...	91,916	7,2[illegible],000	
10	Kánara ...	3,14,377	.....	34,866	2,79,511	...	28,839	3,08,350	
11	Dhárwár ...	15,76,786	.....	74,093	15,02,693	...	1,43,119	16,45,812	
12	Belgaum ...	12,75,592	.....	16,115	12,59,477	...	70,219	13,29,696	
13	Bijápur ...	6,75,473	.....	6,740	6,68,733	...	35,094	7,03,827	
14	Sholápur ...	9,60,997	.....	31,198	9,29,799	...	1,22,258	10,52,057	
15	Sátára ...	6,77,000	.....	65,724	6,11,276	...	98,750	7,10,026	
16	Poona ...	26,50,990	.....	2,34,419	24,16,571	...	2,39,523	26,56,094	
17	Ahmednagar ...	8,09,900	.....	26,098	7,83,802	...	97,230	8,81,032	
18	Násik ...	11,92,408	.....	81,038	11,11,370	...	1,74,841	12,86,211	
19	West Khándesh ...	13,53,478	.....	42,883	13,10,595	...	22,508	13,33,103	
20	East Khándesh ...	16,42,350	.....	93,825	15,48,525	...	1,86,142	17,34,667	
	Total ...	3,44,59,353	4,28,068	25,29,841	3,15,01,444	4,28,068	30,94,292	3,50,23,804	

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

APPENDIX

Statement showing the number of (a) offences against the Abkári Laws in each district under the heads (1) offences relating to liquor, (2) offences relating to hemp-drugs and (b) persons under the Opium Act investigated,

Number.	District.	Cases detected (Abkári).											
		Offences relating to liquor.						Offences relating to hemp-drugs.					
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed	Other miscellaneous offences.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Ahmedabad ...	26	7	4	1	...	38	...	2	1	...	...	3
2	Kaira ...	24	5	1	...	53	83	...	4	4	...	...	8
3	Panch Mahals ...	100	11	10	...	11	132	...	6	3	...	...	9
4	Broach ...	1	6	9	3	4	23	...	...	...	...	1	1
5	Surat ...	28	34	9	...	25	96	...	...	1	...	...	1
6	Thána ...	182	38	71	5	106	402	...	...	2	...	...	2
7	Bombay ...	...	91	...	1	...	92	...	3	61	...	...	64
8	Kolába ...	4	3	17	7	3	34	...	...	...	...	...	...
9	Ratnágiri ...	15	20	29	...	10		...	2	...	...	...	2
10	Kánara ...	1	6	3	...	18	28	...	...	...	2	...	2
11	Dhárwár ...	55	15	31	...	4	105	...	...	5	9	...	14
12	Belgaum ...	16	23	15	7	1	62	...	2	...	2	...	4
13	Bijápur ...	96	32	8	1		145	...	4	...	...	...	4
14	Sholápur ...	...	6	2	6	15	29	1	1	4	2	...	8
15	Sátára ...	7	8	3	1	17	36	...	...	2	1	...	3
16	Poona ...	1	2	...	2	7	12	...	2	2	1	...	5
17	Ahmednagar ...	...	...	1	1	1	3	...	1	...	3	...	4
18	Násik ...	78	15	2	11	8	114	...	...	...	1	...	1
19	West Khándesh ...	265	45	...	...	2	312	...	...	...	...	...	...
20	East Khándesh ...	29	...	38	6	2	70	1	...	8	...	...	9
21	Baroda Cantonment ...	...	...	...	...	...	...	...	...	...	...	...	...
	Total { 1918-19 ...	928	367	248	52	295	1,890	2	27	93	21	1	144
	Total { 1917-18 ...	958	383	360	68	1,713	3,482	16	35	93	16	17	177

J.

District of the Bombay Presidency proper detected by Government Establishment hemp-drugs and (3) offences relating to cocaine, and (b) number of cases during the year 1918-19.

Offences relating to cocaine.						Cases detected (Opium).									
Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Total.	Total (Abkári).	Cases in which convictions were obtained.	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	Quantity of contraband opium seized.
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
															Seers. ts. grs.
...	8	1	9	50	43	...	...	8	...	9	...	...	...	17	63 22 15
...	...	...	...	91	91	...	...	2	1	6	...	...	...	9	7 34 106¼
...	...	...	...	141	136	...	...	6	...	37	...	...	...	43	18 1 125½
...	...	...	...	24	24	...	...	...	...	4	...	...	...	4	13 43 90
...	1	...	1	98	98	...	...	1	...	...	2	...	...	3	27 6 0
...	...	...	...	404	377	...	...	...	...	...	...	...	...	...	.....
...	48	11	59	215	210	...	...	568	3	17	...	2	...	590	1,022 29 108½
...	...	...	..	34	32	...	...	...	...	...	...	..	...	...	.....
...	...	...	...	76	72	...	...	1	...	...	...	...	...	1	0 1 22½
...	...	...	...	30	27	...	...	...	...	...	...	...	...	...	.....
...	...	...	...	119	112	...	...	4	...	...	...	...	...	4	1 40 90 0 8 50 Madat.
...	...	...	...	66	56	...	...	2	...	...	...	...	...	2	0 5 14
...	...	...	...	149	138	...	...	...	...	...	...	...	...	...	.....
...	...	...	...	37	31	...	1	7	...	...	...	...	...	8	0 10 99½ 0 0 56½ Madat.
...	...	...	...	39	33	...	...	2	...	...	...	...	...	2	0 6 50
...	...	...	...	17	14	...	...	1	...	...	...	...	5	6	0 1 45
...	...	...	...	7	7	...	...	2	1	...	...	1	...	4	3 71 37
...	...	...	...	115	104	...	...	4	...	...	...	...	...	4	23 67 45
...	...	...	...	312	306	...	...	...	...	...	...	...	...	...	.....
...	...	...	...	79	72	...	...	21	...	1	...	1	...	23	13 47 26½
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....
...	57	12	69	2,103	1,985	...	1	629	5	74	2	4	5	720	1,794 68 35½ 0 8 106¼ Madat.
1	30	2	42	3,701	2,832	2	7	377	8	101	14	8	...	517	999 68 29½
				Native States.											
1. Cutch						...	...	...	...	...	...	...	...	...	.....
2. Káthiáwár						...	...	2	1	2	...	...	...	5	10 22 151¼
3. Cambay						...	...	...	...	...	...	...	...	...	.....
4. Pálanpur						...	...	12	...	7	...	...	...	19	29 49 112½
5. Mahi Kántha						...	...	...	...	...	...	...	...	...	.....
6. Rewa Kántha						...	...	7	4	...	...	...	1	12	4 6 68½
7. States under Poona Agency ...						...	...	...	...	...	...	...	...	...	.....
8. Do. Surat Agency ...						...	...	...	...	...	...	...	...	...	.....
9. Do. Sholápur Agency ...						...	...	...	...	...	...	...	...	...	.....
Total of Native States for the year 1918-19						...	...	21	5	9	...	...	1	36	43 78 152¾
Do. for the year 1917-18						...	...	14	...	7	...	1	...	22	15 14 7¾
Grand Total of British Districts and Native States for the year 1918-19						...	1	650	10	83	2	4	6	756	1,838 67 8½ 0 8 106¼ Madat.
Do. for the year 1917-18						2	7	391	8	108	14	9	...	539	1,015 2 37½

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

APPENDIX K.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this particular during the year 1918-19.

District.	Cases in which convictions have been recorded for drunkenness occurring		Cases of convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.	Remarks.
	On licensed premises.	Elsewhere.			
1	2	3	4	5	6
Ahmedabad ...	8	79	1	.....	
Kaira ...	1	53	.....	.....	
Panch Mahâls ...	.....	14	.....	.....	
Broach ...	.....	30	.....	.....	
Surat ...	.....	19	.....	.....	
Thána ...	.....	53	.....	.....	
Bombay ...	.....	5,413	.....	.....	
Kolába ...	.....	53	.....	.....	
Ratnágiri ...	.....	11	.....	.....	
Kánara ...	.....	6	.....	.....	
Dhárwár ...	.....	45	.....	.....	
Belgaum ...	.....	65	.....	.....	
Bijápur ...	.....	11	.....	.....	
Sholápur ...	.....	92	.....	.....	
Sátára ...	.....	9	.....	.....	
Poona ...	.....	855	.....	.....	
Ahmednagar ...	.....	36	.....	.....	
Násik ...	.....	28	.....	.....	
West Khándesh ...	.....	22	.....	.....	
East Khándesh ...	.....	60	.....	.....	
Total { 1918-1919 ...	9	6,954	1	.....	
Total { 1917-1918 ...	.....	6,493	.....	2	

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

PROVINCIAL STATEMENT A.

APPENDIX

PROVINCIAL

Statistics of wholesale vend of foreign spirits and fermented liquors

1	2	3	4	5	6	7	8	9	10
Name of District.	Licenses for wholesale vend of Imported Spirits and Imported Fermented Liquors and malt Liquors manufactured in India Form No. V (fee ranging from Rs. 100 to Rs. 300 per annum).								
	Number of licenses.	Spirits and Fermented Liquors sold thereunder.							
		To other licensed vendors.				To the public.			
		Imported.			Beer made in India.	Imported.			Beer made in India.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.	
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Town and Island of Bombay.	60	42,119	122,832	1,690,956	204,418	8,625	7,048	63,662	...
Total { 1918-19 ...	60	42,119	122,832	1,690,956	204,418	8,625	7,048	63,662	...
Total { 1917-18 ...	39	10,414	110,198	1,557,663	85,430	2,728	391	19,050	...

L.

STATEMENT A

in the Bombay Presidency proper during the year 1918-19.

11	12	13	14	15	16	17	18	19
LICENSES FOR WHOLESALE VEND OF SPIRITS MANUFACTURED IN THE PRESIDENCY PROPER TO THE TRADE (FEE PER ANNUM).			LICENSES FOR WHOLESALE VEND OF FERMENTED LIQUORS, WHETHER MANUFACTURED AT A LICENSED BREWERY OR IMPORTED BY LAND OR SEA (FEE Rs. 15 PER ANNUM).					
Number of licenses.	Quantity of Spirit sold thereunder.		Number of licenses.	Quantity of fermented liquor sold thereunder.				REMARKS.
				To other licensed vendors.		To the public.		
	To other licensed vendors.	To the public.		Beer.	Wines.	Beer.	Wines.	
	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	49,330	2,028	...	... ..	...	.....	...	
...	49,330	2,028	...	.....	...	.....	...	
..	14,971	47	...	.. ...	...	.....	...	

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

APPENDIX

PROVINCIAL

Statistics of retail vend and consumption of foreign spirits and

1	2	3	4	5	6	7	8	9	10	11	12	13
	FOREIGN SPIRITS AND FERMENTED LIQUORS.											
	Sold under Shop Licenses.								Sold under Hotel or Dak Bungalow Licenses.			
	On Fixed Fees.				On fees determined by auction.					Sales thereunder.		
Name of District.	Number of Licenses.	Sales thereunder.			Number of Licenses.	Sales thereunder.			Number of Licenses.			
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1 Ahmedabad ...	10	431	6,318	1,516	...	...	...	...	6	4	51	27
2 Kaira ...	8	24	415	2	...	...	...	...	...	...	...	...
3 Panch Mahals ...	1	4	1°4	13	...	...	...	...	...	...	...	...
4 Broach ...	8	74	2,067	92	...	...	...	...	...	...	...	...
5 Surat ...	7	355	8,372	546	...	...	...	...	...	...	...	..
6 Thána ...	10	102	1,618	508	...	..	...	...	9	69	1,719	1,031
7 Bombay ...	95	52,578	305,565	571,449	...	...	...	...	69	5,880	32,751	135,312
8 Kolába ...	5	59	734	94	...	...	...	...	8	106	224	374
9 Ratnágiri ...	6	57	490	18	...	...	...	...	...	...	...	...
10 Kánara ...	5	128	396	174	...	...	...	...	...	...	...	...
11 Dhárwár ...	8	242	4,294	1,688	...	...	...	...	...	...	...	...
12 Belgaum ...	5	518	3,859	9,795	...	...	...	...	2	...	...	57,684
13 Bijápur ...	3	18	1,003	41	...	...	...	...	1	...	3	6
14 Sholápur ...	8	75	2,627	410	...	...	...	...	2	3	137	499
15 Sátára ...	10	110	1,866	754	...	...	...	...	5	55	128	2,857
16 Poona ...	21	2,661	19,788	50,189	...	...	...	...	28	321	1,503	230,974
17 Ahmednagar ...	6	751	4,568	8,363	...	...	...	...	4	324	1,420	120,508
18 Násik ...	7	664	4,709	8,232	...	...	...	...	7	35	261	111,573
19 West Khándesh.	3	22	926	47	...	...	...	...	...	...	...	...
20 East Khándesh...	4	131	1,668	930	...	...	...	...	1	10	144	192
Total 1918-19.	220	59,004	365,837	654,861	...	...	...	...	142	6,807	38,341	661,037
Total 1917-18.	208	66,664	316,261	279,933	...	...	...	...	138	11,166	39,287	558,321

NOTE.—Columns 10—13 include particulars regarding "Ordinary
Columns 14—17 include particulars regarding "Dining
Besides the sales entered in the statement, 167,716 gallons

(a) These are sales of beer.

M.

STATEMENT B.

fermented liquors in the Bombay Presidency proper during the year 1918-19.

14	15	16	17	18	19	20	21	22	23	24	25	26
				Spirits made in India in Private Distilleries.							Spirits made in Outstills.	
Sold under Railway Refreshment Room Licenses.				Sold under Retail Vend Licenses.			Removed direct from Distilleries under special permits and passes.					
	Sales thereunder.				Quantity sold.							
Number of Licenses.	Wines.	Spirits.	Beer.	Number of Licenses.	Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.	Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.	Number of vendors connected with the outstill.	Quantity sold by them.
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
3	13	247	381	1	...	...	651	23,489	8,380	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
1	...	19	23	...	...	...	...	...	...	...	...	...
1	2	26	53	...	...	...	...	...	...	...	...	...
1	17	90	138	...	...	...	...	...	...	...	...	...
2	35	653	1,821	...	...	...	...	...	...	...	...	...
3	199	1,032	6,808	...	57,378	...	18,523	...	...	...	...	...
2	5	119	169	...	...	...	...	..	...	...		...
...	...	...	...	...	...	...	...	...	..	...	...	...
1	1	13	...	...	...	...	...		...	...	...	...
2	11	139	127		...	...	...	...	...	...	...	...
2	24	389	403	...	...	...	3	...	...	...	...	...
1	1	51	60	...	..	...	...	...	...		...	...
2	18	217	1,126	...	..	...	...	...	...	...	..	...
2	8	154	507	...	...	...	1	...	...	...	...	...
3	77	950	4,036	...	...	...	...	...	...	..	...	...
1	12	163	496	..	...	...	...	...	...	..	...	...
2	30	433	3,375	...	...	...	...		...	...	...	...
1	1	3	1	...	...	...	..	...	...	...	...	...
1	21	469	2,051	...	...	...	...	...	...	...	...	...
31	475	5,167	21,645	1	57,378	...	19,178	23,489	8,380	...	...	...
32	453	4,622	17,249	1	73,188	(a)295,412	16,159	35,879	21,742	35,196		...

Refreshment Room " and "Canteen Tenant" licenses.
Car " and " Steamer " licenses.
of denatured spirit were sold during the year under report.

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

APPENDIX N.

Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U. P. spirit and the consumption in terms of prescribed sale strengths in each British district of the Presidency during the year 1918-19.

Serial No.	District.	Shops licensed for the exclusive sale of †60° U.P. liquor.	Consumption.			
			1917-18.		1918-19.	
			30° U.P.	60° U.P.	30° U.P.	60° U.P.
1	2	3	4	5	6	7
			Gallons.	Gallons.	Gallons.	Gallons.
1	Ahmedabad ...	3	(25° U.P.) 93,526	63,997 (40° U.P.) 3,444 (45° U.P.) 8,138*	67,182 (25° U.P.) 2,482*	66,460 (40° U.P.) 15 071 (45° U.P.) 9,966*
2	Kaira ...	49	(25° U.P.) 38,714	(40° U.P.) 39,123	27,633	(40° U.P.) 45,337
3	Panch Mahâls ...	32	(25° U.P.) 16,668	1,59,479	10,497	1,41,989
4	Broach ...	10	(25° U.P.) 78,467	53,944	66,672	73,817
5	Surat ...	53	(25° U.P.) 1,50,257	4,24,376	1,29,659	4,73,940
6	Thána ...	20	91,675	5,67,703	58,942	5,23,998
7	Bombay ...	...	(25° U.P.) 7,87,066	14,586	(25° U.P.) 8,04,292	16,402
8	Kolába ...	24	1,09,773	1,16,507	75,630	1,23,150
9	Ratnágiri ...	15	54,705	81,373	64,604	88,626
10	Kánara { Below-ghat ...	4	(25° U.P.) 29,535	(40° U.P.) 3,543	27,173	(40° U.P.) 7,562
	Above-ghat ...	14	18,311	6,188	42,366	14,162
11	Dhárwár ...	29	1,23,887	21,475	78,733	44,516
12	Belgaum ...	26	78,343	29,650	71,563	48,875
13	Bijápur ...	45	20,913	59,925	18,738	54,090
14	Sholápur ...	...	21,375	71,475	19,703	75,933
15	Sátára ...	16	23,659	49,408	19,444	31,170
16	Poona ...	19	2,16,226	53,707	1,88,179	63,400
17	Ahmednagar ...	4	46,055	7,788	46,935	11,101
18	Násik ...	77	57,664	1,71,950	37,748	1,60,853
19	West Khándesh ...	31	20,215	4,04,941 (a) 28,084	11,940	3,14,340 (a) 33,548
20	East Khándesh ...	66	22,446	3,44,819	13,866	3,06,140
		537	(25° U.P.) 11,94,233. (30° U.P.) 9,08,247	(40° U.P.) 46,110 (45° U.P.) 8,138 (60° U.P.) 27,31,325	(25° U.P.) 8,06,744 (30° U.P.) 10,77,207	(40° U.P.) 67,970 (45° U.P.) 9,966 (60° U.P.) 26,66,510

* Deesa Cantonment. (a) In the Akrani tract of West Khándesh.

† 40° U.P. in the case of Kaira.

E. L. SALE,

Ag. Commissioner of Customs, Salt and Excise.

IMPERIAL RETURNS.

Name of district.	Country spirits.						Country
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other similar systems.	Total receipts from country spirits.	Tari—Treetax receipts.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad	6,45,291 *78,693*	...	3,15,978 *16,600*	9,61,269 *94,392*	.....	9,61,269 *94,392*	400
Kaira	1,50,350 *6,646*	...	1,38,190 *1,245*	2,88,540 *7,891*	.....	2,88,540 *7,891*	2
Panch Mahals	1,55,056 *1,11,649*	...	1,02,887 *42,071*	2,57,943 *1,53,720*	.....	2,57,943 *1,53,720*	281
Broach	5,24,637	...	2,20,970	7,45,607	.....	7,45,607	11,269
Surat	13,05,996 *80,064*	...	3,09,760 *3,920*	16,15,756 *83,984*	.....	16,15,756 *83,984*	4,96,849
Thána	17,74,285 *38,827*	...	4,56,661 *22,200*	22,30,946 *61,027*	.....	22,30,946 *61,027*	2,21,518 *1,770*
Bombay	57,39,256	...	20,78,192	78,17,448	.....	78,17,448	3,00,690
Kolába	6,19,655 *16,608*	...	2,22,522 *6,241*	8,42,177 *23,749*	.....	8,42,177 *23,749*	10,112 *5,095*
Ratnágiri	3,36,842	...	1,58,427	4,95,269	.....	4,95,269	1,49,483
Kánára	1,93,315	...	26,350	2,19,665	.....	2,19,665	43,323
Dhárwár	6,28,533 *83,879*	...	2,99,333 *13,734*	9,27,866 *97,613*	.....	9,27,866 *97,613*	1,11,295 *7,198*
Belgaum	6,05,814 *1,20,962*	...	1,07,412 *28,090*	7,13,226 *1,49,052*	.....	7,13,226 *1,49,052*	74,662 *18,816*
Bijápur	2,76,933 *14,465*	...	87,301 *1,440*	3,64,234 *15,905*	.....	3,64,234 *15,905*	1,02,531 *1,512*
Sholápur	3,39,911 *16,304*	...	1,41,660 *5,738*	4,81,571 *22,042*	.....	4,81,571 *22,042*	45,451 *5,728*
Sátára	2,14,145 *75,114*	...	1,69,764 *7,237*	3,83,909 *82,351*	.....	3,83,909 *82,351*	828
Poona	13,60,790 *30,311*	...	4,79,422 *17,000*	18,40,212 *47,311*	.....	18,40,212 *47,311*	33,078
Ahmednagar	3,28,494	...	1,01,211	4,29,705	.....	4,29,705	3,369
Násik	5,79,110	...	4,16,438	9,95,548	.....	9,95,548	2,432
West Khándesh	6,86,861	...	5,80,419	12,67,280	14,235	12,81,515	611
East Khándesh	8,37,456	...	5,51,329	13,88,785	.....	13,88,785	502
Total 1918-1919 ...	1,73,02,730 *6,75,321*	...	(a) 69,64,226 *1,63,716*	2,42,66,956 *8,39,037*	14,235	2,42,81,191 *8,39,037*	16,08,891 *40,118*
Total 1917-1918 ...	1,79,96,036 *6,19,365*	...	35,33,195 *96,676*	2,15,29,231 *7,16,031*	12,550	2,15,41,781 *7,16,031*	14,57,266 *44,488*

1. The revenue, if any, derived from excisable articles of different kinds issued to Native States and foreign

	Rs.
(a) Vend fees ...	... 64,43,209
License fees	... 5,21,017
Total	... 69,64,226

I.—REVENUE.

Fermented Liquors.			Malt Liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			
Other receipts from tari (license fees, etc.).	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beers manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	Total of columns 7, 11, 14 and 17.
9	10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
400	.....	800	.....	.....	.....	.....	6,634	6,634	9,68,703 *94,393*
17	.....	19	.....	.....	.....	.....	403	403	2,88,962 *7,691*
273	.....	554	.....	.....	.....	.....	222	222	2,58,719 *1,53,730*
12,971	.....	24,240	.....	.....	.....	.....	1,676	1,676	7,71,523
2,99,542	.....	7,96,391	.....	.....	.....	.....	2,616	2,616	24,14,763 *83,984*
1,87,309 *197*	.....	4,06,917 *1,967*	.....	.....	.....	.....	6,920	6,920	26,46,783 *62,994*
5,16,346	.....	8,17,236	.....	.....	.....	8,23,290	1,91,628	10,14,918	96,49,502
2,639 *562*	.....	12,751 *5,657*	.....	.....	.....	.....	1,267	1,267	8,56,195 *29,406*
42,604	.....	1,92,177	.....	.....	.....	.....	1,085	1,085	6,88,531
32,884	.....	76,212	.....	.....	.....	.....	855	855	2,96,732
2,57,872 *23,635*	.....	3,69,167 *30,833*	.....	.....	.....	.....	218	218	12,97,251 *1,28,446*
2,03,116 *45,775*	.....	2,77,778 *64,590*	125	24	149	.....	3,628	3,628	9,94,781 *2,13,642*
1,27,145 *2,493*	.....	2,29,666 *4,005*	.....	.....	.....	.....	567	567	5,94,467 *19,910*
66,458 *8,450*	.....	1,11,909 *14,178*	.....	.....	.....	.....	3,165	3,165	5,96,645 *36,220*
1,426	.....	2,254	.....	.....	.....	.....	2,249	2,249	3,88,419 *82,351*
1,02,980	.....	1,36,058	.....	.....	.....	.....	23,986	23,986	20,00,256 *47,311*
1,970	.....	5,339	.....	.....	.....	.....	4,415	4,415	4,39,459
3,363	.....	5,795	.....	.....	.....	.....	5,048	5,048	10,06,391
1,471	.....	2,082	.....	.....	.....	.....	840	840	12,84,437
1,100	.....	1,602	.....	.....	.....	.....	3,065	3,065	13,93,452
(b) 18,62,066 *81,112*	.....	34,70,947 *1,21,230*	125	24	149	8,23,290	2,60,487	10,83,777	2,88,36,064 *9,60,267*
8,52,821 *50,012*	.....	23,10,087 *94,500*	125	35	160	4,56,447	2,31,659	6,88,106	2,45,40,194 *8,10,631*

countries is shown in italics below the figures relating to British districts, and is not included in those figures.

		Rs.
(b) Vend fees	...	... 17,49,333
License fees	...	... 1,12,733
	Total	... 18,62,066

Name of district.	Receipts from commercial spirits including medicated wines.	Opium.				Duty on ganja.	Duty on charas.
		Net gain on issues of excise opium.	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.		
I	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad	95,636	1,46,633	47,624	.....	1,94,457	33,800 *16,878*	20,910 *2,400*
Kaira	2	1,15,984 *28,095*	29,274 *225*	.....	1,45,258 *28,320*	5,554	.....
Panch Mahâls	2	...	16,333 *303*	.....	16,333 *303*	1,668 *1,250*	.....
Broach	14	65,599 *9,600*	20,966	.....	86,565 *9,600*	9,279	.....
Surat	50	26,883 *349*	9,064	.....	35,947 *349*	20,306 *23,050*	.....
Thâna	8	15,475	9,279	.....	24,754	7,481 *225*	.....
Bombay	1,35,419	7,23,279 *28,040*	1,14,250	.....	8,37,529 *28,040*	1,31,541 *26,362*	2,32,620 *4,830*
Kolâba	9	7,540	2,969	.....	10,509	1,689 *337*	.....
Ratnâgiri	8	2,435	545	.....	2,980	4,946	.....
Kânara	4	2,448	474	.....	2,922	3,642	.....
Dhârwâr	8	8,346 *1,086*	8,821	.....	17,167 *1,086*	52,264 *5,066*	.....
Belgaum	13	10,251 *4,811*	2,424	.....	12,675 *4,811*	12,176 *3,756*	.....
Bijâpur	4	5,275 *464*	3,785	.....	9,060 *464*	13,610 *789*	.....
Sholâpur	3	1,05,625 *8,160*	1,00,691	.....	2,06,316 *8,160*	32,259 *3,030*	.....
Sâtâra	15	34,779 *7,119*	36,289	.....	71,068 *7,119*	63,188 *15,891*	.....
Poona	112	1,28,695 *2,732*	1,93,091	.....	3,21,786 *2,732*	1,43,443 *5,750*	.....
Ahmednagar	8	80,060	1,85,530	.....	2,65,590	20,761 *24,750*	.....
Nâsik	25	43,521 *210*	56,934	.....	1,00,455 *210*	32,665	.....
West Khândesh	4	19,421	33,255	.....	52,676	5,491	.....
East Khândesh	7	71,340	1,28,796	.....	2,00,136	19,554	.....
Total 1918-1919 ...	2,31,351	(c) 16,13,589 *90,656*	10,00,594 *528*	.....	(c) 26,14,188 *91,184*	6,15,317 *1,27,124*	2,53,530 *7,230*
Total 1917-1918 ...	1,80,042	14,09,286 *2,65,517*	4,82,665 *1,504*	.....	18,91,951 *2,67,021*	4,40,514 *1,17,846*	2,55,546 *4,410*

(c) Exclusive of Rs. 3,08,175 in respect of the quantities of opium-

I.—REVENUE—*continued.*

Hemp drugs.				License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand Total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
Duty on bhang.	Total duty on hemp-drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp-drugs.						
26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,762	56,492	15,499	71,991	.....	296	857	13,31,940	99,429	12,32,511
513	*19,791*		*19,791*		*52*	*314*	*1,14,449*	*1,05,470*	*8,979*
83	5,637	6,444	12,081	.....	149	1,330	4,47,783		
							36,211	1,13,384	6,14,660
315	1,983	2,024	4,007	.....	240	861	2,80,163	*1,19,466*	*72,629*
75	*1,325*	*250*	*1,575*		*45*	*241*	*1,55,884*		
265	9,544	6,624	16,168	.....	49	739	8,75,058	21,724	8,53,334
							9,600	*9,600*	
1,634	21,040	9,020	30,960	.....	640	3,173	24,85,533	63,103	24,32,430
1,591	*24,641*		*24,641*				*1,08,974*	*39,042*	*69,932*
196	7,677	2,031	9,708	.....	625	6,598	26,88,476	93,684	25,94,792
6	*231*	*444*	*675*		*20*		*63,689*	*47,400*	*16,289*
7,345	3,71,400	58,407	4,29,813	.....	2,742	4,708	1,10,59,813	1,49,245	1,09,10,568
495	*31,687*		*31,687*				*69,727*	*9,240*	*60,487*
11	1,700	5,326	7,026	.....	181	688	8,74,608	36,127	8,38,481
4	*341*	*625*	*966*		*17*	*160*	*30,549*	*769*	*29,780*
18	4,964	6,536	11,500	.....	1,078	3,450	7,07,547	42,241	6,65,306
6	3,648	9,009	12,657	.....	501	1,561	3,14,377	28,521	2,85,856
10	52,274	54,586	1,06,860	.....	531	1,832	14,23,649	39,804	13,83,845
16	*5,081*	*18,450*	*23,531*			*74*	*1,53,137*	*15,034*	*1,38,103*
16	12,192	21,636	33,828	.....	113	1,900	10,43,310	41,856	10,01,454
3	*3,759*	*9,120*	*12,879*			*950*	*2,32,282*	*1,15,370*	*1,16,912*
3	13,613	33,563	47,176	.....	5	2,545	6,53,257	35,028	6,18,229
18	*807*	*1,045*	*1,852*				*22,216*	*4,971*	*17,245*
54	33,313	70,508	1,03,821	.....	480	731	9,06,986	23,523	8,83,464
	3,020	*6,370*	*9,390*		*170*	*71*	*54,011*	*16,334*	*37,677*
185	63,373	36,923	1,00,296	.....	154	644	5,60,589	19,897	5,40,692
	15,891	*11,050*	*26,941*				*1,16,411*	*15,684*	*1,00,827*
1,321	1,44,764	1,21,738	2,66,502	.....	683	1,506	25,90,845	42,357	25,48,488
3	*5,753*	*4,349*	*10,102*				*60,146*	*19,266*	*0,890*
2,139	22,900	55,710	78,610	.....	82	855	7,84,604	31,853	7,52,751
546	*25,296*		*25,296*				*25,296*		*25,296*
480	33,145	50,830	83,975	.....	625	727	11,92,198	33,181	11,54,017
							210	*371*	*—161*
90	5,591	9,865	15,446	.....	257	658	13,53,478	52,081	12,71,397
505	20,059	25,747	45,806	.....	148	2,501	16,42,350	45,023	15,97,327
16,358	8,95,205	6,02,026	14,97,231	.....	9,579	38,154	(c) 3,32,16,562	10,47,060	3,21,69,502
3,269	*1,37,623*	*51,703*	*1,89,326*		*284*	*1,730*		*1,61,065*	*—1,61,965* (c)
							12,42,791	*5,17,906*	*7,24,885*
12,259	7,08,319	4,42,636	11,50,955	.....	7,034	29,202	2,77,99,318	9,82,711	2,68,16,607
2,103	*1,24,359*	*41,666*	*1,66,025*		*20*	*991*	*12,44,688*	*60,666*	*—60,666*
								5,48,171	*6,96,417*

mentioned in the foot-note to column 15 of Imperial Return IV.

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN II—EXPENDITURE.

Name of District.	Salaries and establishment.	Allowances.	Supplies and Services.			Contingencies and special charges.	Refunds.	Total charges.
			Rewards.	Construction and Repairs of buildings.	Other charges.			
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	43,673	11,508	1,448	550	1,868	1,593	38,789 *1,05,470*	99,429 *1,05,470*
Kaira ... }	77,204	29,247	2,576	...	1,001	1,871	1,485	1,13,384
Panch Mahâls ... }							*1,19,466*	*1,19,466*
Broach ...	15,127	4,983	286	...	251	553	524 *9,600*	21,724 *9,600*
Surat ...	47,001	12,509	879	...	158	1,086	1,470 *39.042*	63,103 *39,042*
Thâna ...	63,245	24,435	2,514	...	54	1,014	2,422 *47,400*	93,684 *47,400*
Bombay—								
Collector of Bombay ...	67,788	16,837	17,162	248	19,454	579	170 *9,240*	1,22,238 *9,240*
Deputy Commissioner of Excise.	16,168	8,800	...	...	...	2,039	...	27,007
Kolâba ...	27,066	7,794	286	...	108	618	255 *769*	36,127 *769*
Ratnâgiri ...	30,799	7,904	876	...	173	1,593	896	42,241
Kânara ...	19,428	7,030	243	105	15	1,021	679	28,521
Dhârwâr ...	23,697	9,649	549	...	121	956	4,832 *15,034*	39,804 *15,034*
Belgaum ...	22,720	8,459	948	...	6,125	2,085	1,519 *1,15,370*	41,856 *1,15,370*
Bijâpur ...	21,034	8,378	855	...	35	1,422	3,304 *4,971*	35,028 *4,971*
Sholâpur ...	13,435	5,836	215	...	1,122	923	1,991 *16,334*	23,522 *16,334*
Sâtâra ...	13,004	5,722	168	...	339	431	233 *15,584*	19,897 *15,584*
Poona ...	27,083	9,335	742	...	1,026	1,004	3,167 *19,255*	42,357 *19,255*
Ahmednagar ...	16,781	6,632	33	...	629	303	7,475	31,853
Nâsik ...	24,909	8,891	875	79	302	463	2,662 *371*	38,181 *371*
West Khândesh ...	41,352	13,449	1,719	56	122	1,066	24,317	82,081
East Khândesh ...	27,611	9,142	628	...	464	554	6,624	45,023
Total ... 1918-19 ...	6,39,125	2,16,540	33,002	1,038	33,367	21,174	1,02,814 *5,17,906*	10,47,060 *1,61,965 *5,17,906*
Total ... 1917-18 ...	6,14,663	1,70,504	28,910	868	14,722	21,646	1,31,398 *5,48,171*	9,82,711 *60,666 *5,48,171*

Note—Figures in italics in columns 8 and 9 are for the Native States.
* Expenditure under "Combined Salt and Excise."

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN III.

SHOPS AND LICENSES.

Name of district.	Manufacture of liquor—Number of				Number of wholesale licenses for sale of						Country liquors. Number of shops licensed for retail sale of								
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Country fermented liquors.	Liquors other than Commercial spirits, imported or manufactured in India and excised at tariff rates.	Commercial spirits, *i.e.*, rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Spirits under out-still system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Ordinary licenses).	Other country fermented liquors (Home-brewing licenses).	Malt liquors only.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Ahmedabad ...	...	...	1	...	...	...	...	...	...	3	46	...	...	...	4	...	...	...	...
Kaira ...	...	...	...	...	...	...	...	...	...	...	74	...	...	...	...	...	...	...	...
Panch Mahals ...	...	1	...	...	...	...	...	...	...	...	53	...	...	...	...	...	...	...	...
Broach ...	...	...	...	...	...	...	...	...	...	...	38	...	...	...	7	...	...	...	...
Surat ...	...	1	...	...	...	...	...	...	...	2	173	...	...	...	205	...	...	...	...
Thana ...	...	...	...	...	...	...	...	...	...	...	213	...	...	...	162	...	...	...	...
Bombay ...	...	...	...	...	...	...	60	...	...	4	239	...	...	...	131	...	...	...	...
Kolaba ...	...	...	...	...	...	...	...	...	...	...	104	...	...	...	17	...	...	...	...
Ratnagiri ...	...	...	...	...	...	...	...	...	...	...	162	...	...	...	88	...	...	...	...
Kanara ...	...	...	...	...	...	...	...	...	...	...	85	...	...	...	89	...	...	...	...
Dharwar ...	...	...	...	...	...	...	...	...	...	4	111	...	...	...	109	...	...	...	...
Belgaum ...	...	1	...	...	...	...	...	...	...	1	81	...	...	...	85	...	...	...	...
Bijapur ...	...	...	...	...	...	...	...	...	...	...	57	...	...	...	112	...	...	...	...
Sholapur ...	...	...	...	...	...	...	...	...	...	...	27	...	...	...	12	...	...	...	...
Satara ...	...	...	...	...	...	...	...	...	...	3	49	...	...	...	9	...	...	...	...
Poona ...	...	1	...	...	...	...	...	...	...	2	48	...	...	...	29	...	...	...	1
Ahmednagar ...	...	...	...	...	...	...	...	...	...	...	20	...	...	...	5	...	...	...	...
Nasik ...	...	...	...	...	...	...	...	...	...	...	93	...	...	...	16	...	...	...	...
West Khandesh ...	...	1	...	1	...	...	...	...	...	...	95	...	5	...	6	...	...	...	...
East Khandesh ...	...	...	...	...	...	...	...	...	...	...	112	...	...	...	2	...	...	...	...
Total ...	...	5	1	1	...	...	60	...	...	19	1,880	...	5	...	1,088	...	...	...	1
Total of previous year ...	...	5	7	1	...	...	39	...	...	19	1,881	1	5	...	1,022	...	...	...	2

Name of district.	Foreign liquors. Retail licenses—number for sale of								Number of shops licensed for retail sale of				Retail licenses—number for sale of			
	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines. (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists' permits).	Hemp drugs for medical purposes only. (Druggists' permits).	Cocaine. (Druggists' permits.)
1	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
											(a)					
Ahmedabad ...	...	10	5	3	...	1	5	10	102	31	...	...	55	...	...	32
Kaira ...	...	3	.....	...	...	...	...	2	69	15	...	...	10	...	...	9
Panch Mahals ...	...	1	.....	1	...	...	...	2	36	5	...	...	5	...	...	4
Broach ...	...	3	.....	1	...	...	...	5	35	14	...	...	26	...	...	14
Surat ...	...	7	.....	1	1	...	2	14	23	18	...	...	5	...	...	25
Thana ...	...	10	9	2	8	...	...	8	17	19	...	...	40	...	...	16
Bombay ...	40	55	59	3	90	41	118	168	12	36	...	...	631	...	...	272
Kolaba ...	...	5	8	2	...	...	1	9	17	17	...	...	4	...	...	3
Ratnagiri ...	...	5	.....	...	...	...	...	8	9	15	...	...	14	...	...	3
Kanara ...	...	5	.....	1	...	...	...	4	11	21	...	...	...	...	...	1
Dharwar ...	...	8	.....	2	...	...	...	8	16	48	...	...	...	...	...	17
Belgaum ...	...	5	.....	2	5	2	...	13	15	35	...	...	24	...	...	12
Bijapur ...	...	3	.....	2	...	...	...	4	10	22	...	...	5	...	...	5
Sholapur ...	...	8	1	2	3	1	...	3	47	29	...	...	9	...	...	10
Satara ...	...	10	4	2	...	1	...	15	43	37	...	...	16	...	...	15
Poona ...	...	21	14	3	46	15	5	38	51	47	...	...	5	...	...	49
Ahmednagar ...	...	6	.....	1	...	4	...	8	64	45	...	...	8	...	...	5
Nasik ...	...	7	5	3	71	1	1	13	42	39	...	...	1	...	...	...
West Khandesh ...	...	3	.....	1	...	...	...	4	33	22	...	...	8	...	...	2
East Khandesh ...	...	4	1	1	...	...	...	7	81	54	...	...	6	...	...	4
Total ...	40	180	106	33	224	66	127	343	733	569	...	...	872	...	...	499
Total of previous year ...	40	169	99	34	194	62	105	336	729	576	...	...	930	...	...	492

(a) These are combined licenses for retail sale of ganja, bhang and charas, the sale of charas being restricted to Ahmedabad district and Bombay City only.

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

Name of District.	Country spirits. Issues in Imperial gallons. At strength of 30° U. P.	At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London proof of the totals of cols. 2, 3 and 4.	Rates of duty.		Foreign liquors other than Imported liquors. Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
1	2	3	4	5	6		7	8	9
					Rs. a. p.	Rs. a. p.	Gallons.	Gallons.	Gallons.
1 Ahmedabad ...	68,603 *2,482 *23,052	16,310 †9,966 6,940	68,010 10,572	92,354 25,682	30° U. P. 6 3 0 (*a*) 2 7 0 (*a1*) 3 15 0 (*a3*) 25° U. P. 2 7 0 (*a1*) 2 4 0 (*a3*) 3 3 0 (*a6*) 30° U. P.	60° U. P. 2 12 0 (*a*) 40° U. P. 0 14 0 (*a-a*) 1 11 0 (*a2*) 60° U. P. 1 10 0 (*a3*) 40° U. P. 3 6 0 (*a3*) 45° U. P. 1 6 5 (*a4*) 60° U. P. 1 2 0 (*a5*) 40° U. P. 1 11 0 (*a5*) 60° U. P. 1 4 0 (*a6*) 40° U. P. 2 11 0 (*a6*) 40° U. P.	3,431	448	1,934
2 Kaira ...	31,695 830	45,769 2,410	.....	49,524 2,027	2 4 9 (*b*)	1 11 0 (*b*)	415	24	2
3 Panch Mahals ...	6,840 19,719	 2,796	150,430 113,953	64,960 61,062	2 7 0 (*c*) 1 11 0 (*c1*)	60° U. P. 0 14 0 (*c*) 40° U. P. 1 11 0 (*c*) 60° U. P. 0 8 0 (*c1*)	143	4	36
4 Broach ...	69,499	.....	75,620	78,897	6 3 0 (*d*) 4 11 0 (*d1*)	60° U. P. 2 12 0 (*d*) 2 0 0 (*d1*)	2,093	76	145
5 Surat ...	1,35,434 *2,925 10,545	.....	433,270 6,860	288,112 12,319	6 3 0 (*e*) 5 7 0 (*e1*) 4 11 0 (*e2*) 3 15 0 (*e3*) 3 3 0 (*e4*) 1 11 0 (*e5*)	60° U. P. 2 12 0 (*e*) 2 6 0 (*e1*) 2 0 0 (*e2*) 1 10 0 (*e3*) 1 4 0 (*e4*) 0 8 0 (*e5*)	2,035	372	694
6 Thána ...	‡59,873 724	.....	536,041 14,816	256,327 6,433	6 3 0 (*f*) 4 11 0 (*f1*) 5 7 0 (*f2*)	2 12 0 (*f*) 2 0 0 (*f1*) 2 6 0 (*f2*)	3,990	206	3,360
7 Bombay ...	* 7,97,683	.....	16,308	604,785	25° U. P. 7 0 0	3 8 0	302,812	58,657	713,569
8 Kolaba ...	77,340 2,615	.....	127,021 2,825	104,876 2,960	30° U. P. 4 11 0	2 0 0	567	170	637
9 Ratnagiri ...	66,734	.....	91,170	83,182	3 0 0	1 8 0 40° U. P.	255	57	18
10 Kanara. Below-ghat	28,152	7,793	.....	32,214	2 4 0	1 10 0 60° U. P.	409	129	174
10 Kanara. Above-ghat	8,482	.....	4,735		6 3 0	2 12 0			
11 Dharwar ...	88,712 13,227	.....	47,944 439	81,276 9,434	6 3 0	2 12 0	4,433	253	1,815
12 Belgaum ...	74,300 15,025	.....	51,340 10,185	72,546 14,591	6 3 0	2 12 0	3,748	542	67,682
13 Bijapur ...	18,351 1,724	.....	57,454 2,551	35,827 2,227	6 3 0	2 12 0	1,057	19	107
14 Sholapur ...	20,415 575	.....	78,224 4,936	45,580 2,377	6 3 0	2 12 0	2,951	96	2,035
15 Satara ...	20,015 12,010	.....	32,115 520	26,856 8,615	6 3 0	2 12 0	1,141	173	4,118
16 Poona ...	1,90,260 3,830	.....	64,210 2,405	158,866 3,643	6 3 0	2 12 0	15,593	3,059	265,259
17 Ahmednagar ...	47,495	.....	11,420	37,814	6 3 0	2 12 0	5,155	1,087	129,367
18 Nasik ...	38,345	.....	165,320	92,969	6 3 0 (*g*) 3 3 0 (*g1*) 4 11 0 (*g2*) 5 7 0 (*g3*)	2 12 0 (*g*) 1 4 0 (*g1*) 2 0 0 (*g2*) 2 6 0 (*g3*)	5,403	729	123,180
19 West Khandesh ...	14,405	.....	417,050 ‡33,400	176,903 ‡13,360	5 7 0 (*h*) 3 3 0 (*h1*) 4 11 0 (*h2*)	2 6 0 (*h*) 1 4 0 (*h1*) 2 0 0 (*h2*)	929	23	48
20 East Khandesh ...	11,515	.....	217,100	94,900	6 3 0 (*i*) 5 7 0 (*i1*)	2 12 0 (*i*) 2 6 0 (*i1*)	2,281	162	3,173
Total... 1918-1919 ...	10,76,195 *8,00,165 *25,977 80,824	69,865 †9,966 12,146	2,728,182 170,062	24,92,128 151,370	.....	.....	358,871	66,286	1,337,543
Total... 1917-1918 ...	8,96,144 *12,15,269 *48,740 60,163	46,444 3,859	2,920,297 146,909	2,734,739 139,742	.....	.....	355,924	78,283	855,503

* 25° U. P. † 45° U. P. ‡ Issues to Akrani out-still area.

1. Issues of excisable articles of all kinds to Native States and Foreign Countries are shown in black type

Commercial spirits.		Commercial spirits.				
Liquors manufactured in India paying duty at tariff rates.		Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated Wines in Imperial gallons.	Issues, in seers, of excise Opium.	Retail sales, in seers, of other Opium.
Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.					
10	11	12	13	14	15	16
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Seers.	Seers.
9,215	.....	651	6,956	.....	4,559	.....
.....	.....	.....	63	.....	3,624 2,816	.....
.....	.....	.....	31	.....		
.....	.....	.....	109	.....	2,040 980	.....
1,387	.....	.....	1,066	.....	840 50	.....
.....	.....	.....	140	.....	483	.....
93,914	.....	18,523	148,545	.....	23,191 2,820	.....
510	.....	.....	106	6	233	.....
235	.....	.....	24	.....	75	.....
.....	.....	.....	55	.....	76	.....
.....	.....	.....	438	.....	261 106	.....
.....	.....	3	998	.....	320 475	.....
.....	.....	.....	72	.....	162 51	.....
.....	.....	.....	48	.....	3,402 341	.....
947	.....	1	183	.....	1,074 719	.....
6,648	.....	.....	7,766	.....	4,032 235	.....
996	.....	.....	582	.....	2,502	.....
.....	.....	.....	372	.....	1,350 21	.....
.....	.....	.....	41	.....	600	.....
.....	.....	.....	115	.....	2,229	.....
107,852	.....	19,178	167,715	6	(f) 51,053 (f) 9,144	.....
62,180	.....	16,159	178,333	2	56,552 9,849	.....

Opium and other drugs.

Wholesale price of Opium to retail vendors.	Average retail price of Opium.	Retail sales of Morphia.	Retail sales, in seers, of Charas.	Retail sales, in seers, of Ganja.	Retail sales, in seers, of Bhang and its preparations.
17	18	19	20	21	22
Rs.	Rs.	Lbs. oz. grs.	Seers.	Seers.	Seers.
45	.....	.....	670	2,569	935
45	.....	.....	.....	853	294
		.....	.....	226	210
45	.....	.....	.....	869	177
45	.....	0 2 0	.....	1,205	607
45	.....	.....	.....	690 20	125 3
45	.....	32 4 218	7,818	9,958	4,741
45	.....	.....	.....	568 25	65 3
45	.....	.....	.....	591	12
45	.....	.....	.....	957	4
45	.....	.....	.....	3,865 1,998	7 9
45	.....	.....	.....	1,940 1,084	17 2
45	.....	.....	.....	1,153 161	1 3
45	.....	.....	.....	2,626 341	36
45	.....	.....	.....	5,459	71
45	.....	.....	.....	5,284 459	883 2
45	.....	.....	.....	1,870	116
45	.....	.....	.....	2,529	232
45	.....	.....	.....	478	74
45	.....	.....	.....	1,712	342
.....	.....	32 6 218	8,488	(k) 45,402 4,048	8,949 22
.....	.....	39 9 236	8,384	(l) 44,143 5,962	7,788 189

IV.—CONSUMPTION.

Retail sales of Cocaine in lb. oz. and grs.	REMARKS.
23	
Lbs. oz. grs.	
	(*a*) Ahmedabad City, Cantonment and 5 miles round.
	(*a-1*) Parántij Táluka, including Modása Mahál (except Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kántha Agency.
	(*a-a*) Parántij Táluka, including Modása Mahál except nine shops in the Parántij Táluka (except Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kántha Agency.
	(*a-2*) Nine shops in Parantij Táluka.
1 5 251	(*a-3*) Rest of the district.
	(*a-4*) Deesa Cantonment.
	(*a-5*) All the States and Tálukas under the Mahi Kántha Political Agency except Katosan Táluka, Idár, Dánta and Pol and those mentioned under (*a-1*), (*a-a*), (*b*) and (*b-1*).
	(*a-6*) Katosan Táluka.
	(*b*) Mátar, Mehmadabad, Anand, Nadiád and Borsád Tálukas, Dákor Town, Umetha State in Rewa Kántha, Ghodasar Táluka including Haldarwas village and the Bávisi village of Barmuwada in the Mahi Kántha Agency. Thásra Táluka (excluding Dákor Town), Kapadvanj Táluka, Deroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District, the Bávisi village of Mahisa in the Mahi Kántha Agency and Khadal Táluka.
0 1 31	(*c*) Whole of the district and Bhadarwa, Dodka and Pandu Mewás States.
	(*c-1*) Sankheda Mewás in the Rewa Kántha Agency.
	(*d*) Broach City and 5 miles round.
0 0 214	(*d-1*) Rest of the district.
	(*e*) Surat City and 5 miles round.
	(*e-1*) Bulsar town.
	(*e-2*) Chorási and Olpád Tálukas and western part of Bulsár (except Bulsár town).
0 0 165	(*e-3*) Jalálpur Táluka and the towns of Párdi and Umarsadi.
	(*e-4*) Bárdoli, Mándvi and Chikhli Tálukas and Párdi Táluka (except the towns of Párdi and Umarsadi) and eastern par of Bulsár.
0 5 379	(*e-5*) The Dángs.
	(*f*) Sálsette and Basscin Tálukas.
	(*f-1*) Umbergaon Petha.
	(*f-2*) Rest of the district.
	(*g*) Násik City.
0 0 120	(*g-1*) Peint Táluka.
	(*g-2*) Baglan and Kalvan Tálukas.
19 4 3	(*g-3*) Rest of the district.
	(*h*) Dhulia, Sindkheda and Shirpur Tálukas.
0 0 25	(*h-1*) Navápur Petha.
0 0 227	(*h-2*) Rest of the district.
	(*i*) Bhusával Town.
0 0 17	(*i-1*) Rest of the district.
	(*j*) Exclusive of issues to—
	Seers.
0 0 92	Aden ... ... 108 Baroda Cantonment 51
	Rajkot 16,801
0 0 314	Palanpur ... ... 4,043 Sadra 1,479
	The Agents in India for East African Protectorates ... 60
0 0 49	The Military Department 1,835
	(*k*) Exclusive of 408 seers of majum (3 seers in Dharwar, 13 seers in Sholápur and 393 seers in Násik).
0 0 124	(*l*) Exclusive of 265 seers of majum.
0 3 119	
0 2 340	
0 0 29	
.....	
0 0 6	
0 0 116	
21 9 433	
26 12 286	

below the figures relating to British Districts, and not included in those figures.

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Description of excisable articles.	Imports.					
	Duty paid					
	From Nellikuppam.	From Cawnpore.	From Burdwan.	From Shahajanpur.	From Calcutta.	Total.
1	2	3	4	5	6	7
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Rectified spirit ...	.....	61	74	.....	.....	135
Brandy ...	801	6,435	.....	2,644	.....	9,880
Whisky ...	115	1,288	.....	445	.....	1,848
Rum ...	76	3,332	.....	19,052	.....	22,460
Medicinal spirit ...	.....	.....	.....	.....	1	1
Bhang ...	.....	.....	.....	.....	.....	.....
Charas ...	.....	.....	.....	.....	.....	.....

Description of excisable articles.	In bond			Exports.			
				Duty paid.		In bond.	
	From Hoshiarpur.	From Amritsar.	Total.	To	Total.	To	Total.
1	8	9	10	11	12	13	14
	Mds. s. t.	Mds. s. t.	Mds. s. t.				
Rectified spirit ...	.....	.....	...	...	...	...	...
Brandy ...	.....	.....	...	...	...	...	...
Whisky ...	.....	.....	...	...	...	...	...
Rum ...	.....	.....	...	...	...	...	...
Medicinal spirit ...	.....	.....	...	...	...	...	...
Bhang ...	243 25 43	.....	243 25 43	...	...	...	...
Charas ...	203 13 1	7 2 55	210 15 56	...	...	...	...

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN V.

Name of District.	Area in square miles.			Population (in thousands).			Number of square miles per shop.							Number of shops per 100,000				
							Country spirit.			Opium.		Hemp drugs.		Country spirit.			Opium.	
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Out-still area.	Distillery area.						Out-still area.	Distillery area.			
		3			5			7		8		9			11		12	
1	2	Urban.	Rural.	4	Urban.	Rural.	6	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	10	Urban.	Rural.	Urban.	Rural.
1. Ahmedabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Kaira	...	62	1,533	...	104	588	...	...	25	7	25	7	255	...	11	11	9	10
3. Panch Mahals	...	9	1,597	...	32	291	...	2	33	4·5	47	4·5	532	...	13	15	6	12
4. Broach	...	5	1,462	...	64	243	...	·4	54	·5	56	1	162	...	17	11	14	11
5. Surat	...	5·5	1,647·5	...	139	515	...	·3	11	·6	117	·7	165	...	18	30	6	3
6. Thana	...	32	3,541	...	98	784	...	1·6	18	5·3	322	5·3	372	...	20	25	6	1
7. Bombay	...	22	...	...	979	...	...	·09	...	1·8	...	·6	...	...	24	...	1	...
8. Kolaba	...	10	2,150	...	34	560	...	·7	24	1·4	215	1·4	215	...	42	16	21	2
9. Ratnagiri	...	13	3,980	...	47	1,157	...	2	26	4·5	796	4·5	362	...	10	13	8	·4
10. Kanara . B. Ghat .	...	36·6	3,908	...	55	375	...	3	53	6	782	6	260	...	22	19	11	1
10. Kanara . A. Ghat .																		
11. Dharwar	...	10·5	4,501·5	...	160	886	...	·8	47	1·5	510	1	118	...	8	11	4	1
12. Belgaum	...	3	4,646	...	74	870	...	·4	65	·5	516	·5	160	...	11	8	8	1
13. Bijapur	...	5	5,702	...	71	792	...	·5	119	1	950	1	317	...	13	6	6	1
14. Sholapur	...	58	4,498	...	146	622	...	5	281	7	115	8	204	...	7	2	5	6
15. Satara	...	17	4,891	...	90	991	...	1·3	136	1·5	153	1·5	188	...	14	3·6	12	3
16. Poona	...	26	5,340	...	217	854	...	1	254	1	198	1	297	...	12	2	11	3
17. Ahmednagar	...	12	6,574	...	65	880	...	1·5	548	2	113	1·7	173	...	12	1	9	7
18. Nasik	...	21	5,858	...	96	809	...	1·5	74	2	183	2	202	...	14·6	10	10	4
19. West Khandesh	...	304	7	12	72	496	61	·8	60	1	199	1	346	40	12·5	17	10	5
20. East Khandesh	...	...	19	4,532	...	137	698	...	1·4	46	1·7	65	1·7	105	...	9	11	8	8
Total	...	304	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total of previous year	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Name of District.	Hemp drugs.		Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation per proof gallon or seer in Rupees (to two places of decimals).									Excise revenue. Total per head of population (vide column 33 of Imperial Return I).
						Country spirit (distillery areas).			Opium.			Hemp drugs.			
			Country spirit (distillery area).	Opium.	Hemp drugs.	Duty.	Vend fees.	Total.	Duty including gain on sale proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
	13														
1	Urban.	Rural.	14	15	16	17	18	19	20	21	22	23	24	25	26
1. Ahmedabad	...	...	Gallons 11·15	Seers. ·55	Seers. ·50	Rs. 6·99	Rs. 3·42	Rs. 10·41	Rs. 32·16	Rs. 10·49	Rs. 42·65	Rs. 13·53	Rs. 3·71	Rs. 17·24	Rs. 1·60
2. Kaira	9	1	7·16	·52	·17	3·04	2·79	5·83	32·00	8·08	44·59	4·91	5·62	10·53	0·65
3. Panch Mahals	6	1	20·11		·13	2·39	2·13	4·52		4·51		4·55	4·64	9·19	0·67
4. Broach	8	4	25·70	·66	·34	6·65	2·80	9·45	32·16	10·28	42·44	9·12	6·33	15·45	2·86
5. Surat	6	2	44·05	·13	·28	4·53	1·08	5·61	22·00	10·79	42·79	12·11	4·98	17·09	3·80
6. Thana	6	2	29·06	·05	·09	6·92	1·78	8·70	32·04	19·21	51·25	9·42	2·49	11·91	3·05
7. Bombay	4	...	61·78	2·37	2·30	9·49	3·44	12·93	31·19	4·93	36·12	16·49	2·59	19·08	11·30
8. Kolaba	21	2	17·66	·04	·11	5·91	2·19	8·03	32·36	12·74	45·10	2·69	8·41	11·10	1·47
9. Ratnagiri	8	1	6·91	·01	·05	4·05	1·90	5·95	32·47	7·27	39·74	8·23	10·84	19·07	0·69
10. Kanara . B. Ghat .	11	4	7·49	·02	·22	6·00	0·82	6·82	32·21	6·24	38·45	8·80	9·37	13·17	0·73
10. Kanara . A. Ghat .															
11. Dharwar	5·6	4·5	7·92	·03	·38	7·73	3·68	11·41	31·98	33·80	65·78	13·60	14·10	27·60	1·39
12. Belgaum	8	3	7·66	·03	·21	8·35	1·48	9·83	32·03	7·57	39·60	6·23	11·06	17·29	1·11
13. Bijapur	6	2	4·15	·02	·13	7·73	2·44	10·17	32·56	23·36	55·92	11·80	20·08	40·88	0·76
14. Sholapur	5	3	5·93	·44	·35	7·46	3·11	10·57	31·05	29·60	60·65	12·14	26·49	38·63	1·18
15. Satara	12	2·6	2·48	·10	·51	7·97	6·32	14·29	32·38	33·79	66·17	11·46	6·68	18·14	0·52
16. Poona	13	2	14·83	·38	·58	8·57	3·02	11·59	32·00	48·01	80·01	23·47	19·74	43·21	2·42
17. Ahmednagar	11	4	4·00	·26	·21	8·69	2·68	11·37	32·00	74·15	106·15	11·53	28·05	39·58	0·63
18. Nasik	10	3·6	10·27	·15	·31	6·23	4·48	10·71	32·00	41·86	73·86	19·00	18·41	30·41	1·32
19. West Khandesh	10	3	31·09	·10	·09	3·88	3·28	7·16	32·37	55·42	87·79	10·11	17·87	27·98	2·33
20. East Khandesh	8	5	9·17	·22	·20	8·82	5·81	14·63	32·01	57·78	89·79	9·77	12·53	22·30	1·59
Total	...	...	15·40	·32	·39	6·98	2·81	9·79	31·61	19·60	51·21	14·09	9·58	23·67	2·06
Total of previous year	...	...	16·48	·35	·37	6·77	1·33	8·10	24·71	8·46	33·17	11·69	7·30	18·99	1·72

E. L. SALE,
Ag. Commissioner of Customs, Salt and Excise.

No. Exc.—374 of 1919.

Revenue Department.

Office of the Commissioner in Sind,
Government House, Karachi, 1st October 1919.

Memorandum.

The Commissioner in Sind has the honour to forward the report submitted by the Assistant Commissioner of Salt, Excise and Opium in Sind, on the administration of the Sind Excise Department for the year 1918-19.

Country spirit.

2. The consumption of country spirit increased from 1,96,400 to 1,98,200 proof gallons. The comparatively small increase of 1,800 gallons calls for no comment.

Foreign liquor.

3. The importations by sea of foreign liquor dropped still further from 5,46,700 gallons in 1916-17 and 3,94,600 gallons in 1917-18 to 2,20,900 gallons during the year, the decrease being due to the shortage of tonnage, and the enhanced rates of freight and insurance due to the war.

Sales, also, show a decrease of 24,000 gallons over the last year's figures, entirely due to decreased sales of Indian manufactured liquors pay by duty at tariff rates.

Intoxicating drugs.

4. The consumption of intoxicating drugs during the year under report as compared with that of the previous year is as under:—

Year.	Bhang.	Charas.	Ganja.
	Seers.	Seers.	Seers.
1917-18	92,400	4,300	1,300
1918-19	98,200	4,800	1,900

The slight increase in the sales of charas is attributed to the reopening of five charas shops in the Hyderabad district. It in no way constitutes a reversion to the position obtaining before the year 1917-18, when the annual consumption of this drug ranged between six and seven thousand seers. The increase in the sales of ganja occurred principally in the Karachi district and is reported to be due to the drug now being used as a substitute for charas where the latter is difficult to obtain.

Cocaine.

5. There has been an increase of 2 ounces over the last year's figures. No case of illicit traffic in this drug was brought to light this year.

Opium.

6. The licit consumption of opium fell from 9,200 seers to 7,800 seers. The decrease is reported to be due to the closure of 7 out of 197 shops and the rise in prices consequent on the introduction of the auction system and abolition of a maximum selling price.

Financial results.

7. The gross revenue of the department collected in the province amounted to Rs. 30,81,000 against Rs. 27,98,000 in the previous year, representing an increase of nearly three lakhs. All the more important heads shared in this increase, but the most noteworthy accretions were under the heads of country spirit (Rs. 1,41,000) and intoxicating drugs (Rs. 81,600). In the former case the increase was principally due to the substitution in the principal towns of the auction vend for the fixed license fee system, a factor which also operated to increase the receipts under the head of opium, while in the latter case it is attributable to the reopening of certain shops in the Hyderabad district and to the enhancement of the rate of duty on ganja. The net revenue after deducting the total expenditure debitable to 7 Excise amounted to over 29½ lakhs.

8. It is regretted that no further progress has been made with the scheme for the revision of the Excise establishment, which is held up for want of the Collector of Karachi's proposals.

9. It is noteworthy that in spite of the high selling prices of country spirit and successive enhancements of the rates of duty on charas and ganja there has been a rise in the quantities of these articles consumed.

10. Illicit traffic in charas and opium is reported to be on the increase. In the reorganization scheme to be submitted to Government proposals will be made for a more adequate staff for preventive work.

11. The report has been written by Mr. Clifford, who took charge after the close of the year to which it relates. By Mr. Lamb's death the department lost an officer whose experience of Excise administration in the Presidency proper would, after a lapse of time sufficient to admit of fuller knowledge of local conditions and requirements, have proved of great benefit to the department. It has been followed by numerous changes in the tenure of the appointment of Assistant Commissioner, a state of affairs which cannot but have been prejudicial to the administration of the department. It is to be hoped that the present incumbent will remain sufficiently long in charge to give him an opportunity of working out proposals for dealing with the defects of organization to which he draws attention.

J. L. RIEU,
Acting Commissioner in Sind.

To

THE CHIEF SECRETARY TO GOVERNMENT,
Revenue Department, Bombay.

No. E.—998 OF 1919.

EXCISE DEPARTMENT.

From

C. CLIFFORD, ESQUIRE,
Assistant Commissioner of Salt, Excise and Opium in Sind;

To

THE COMMISSIONER IN SIND,
Karachi.

Assistant Commissioner's Office,
Karachi, 8th September 1919.

Sir,

I have the honour to submit the annual report on the administration of the Excise (Abkari and Opium) Department of the Province of Sind for the financial year 1918-19.

Introduction.

Personnel of the department.

2. The charge of the department was held by the following officers during the year:—

Mr. J. Lamb from 1st April to 25th October 1918;

„ H. Dow, I.C.S., from 26th October to 31st October 1918.

„ E. L. Thurley from 1st November 1918 to 31st March 1919.

Changes introduced during the year.

3. The following were the principal administrative changes during the year:—

(1) The open auction system of disposing of country spirit licenses in certain large towns, *viz.*, Karachi, Hyderabad, Sukkur, Shikarpur and Larkana, and of opium licenses throughout the province, superseded the fixed-fee system.

(2) The issue rate of opium was raised from Rs. 35 to Rs. 45 per seer.

(3) The excise duty on ganja was raised from Rs. 10 to Rs. 12-8-0 per seer.

Consumption of Excisable Articles.

Foreign Liquors (Imports).

4. The following table gives the imports into Karachi of foreign liquors during the last two years (including imports for the Punjab and other parts of India) as reported by the Chief Collector of Customs in Sind:—

	Fermented liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of wine and non-potable spirits.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1918-19	76,524	26,673	1,401	105,711	10,561
1917-18	2,03,085	30,816	1,595	150,491	8,654

The decrease in the imports of fermented liquors and wines and spirits is due to the shortage of tonnage, and enhanced rates of freight and insurance due to the War.

Foreign Liquors: Consumption.

For sales at licensed shops see Imperial Return IV in which the figures for imported and locally manufactured liquors are separated.

The District returns shew an increase in the consumption of imported liquors of all kinds, which it is difficult to reconcile with the decline in imports. The explanation in the case of Karachi district is the increased demand by the Commissariat Department but why this is not reflected in the imports is not clear. I think the explanation probably lies in incorrect classification of sales in the shop accounts. Hyderabad gives no explanation of the rise in the consumption of imported spirits of nearly 3,000 gallons. It is probably connected with the shortage of beer next referred to, and to the cessation of the supply of highly spiced country spirit.

Turning to liquors manufactured in India but treated as foreign for fiscal purposes, there has been a drop of over 33,000 gallons in the sale of beer, due to railway transport difficulties, with no material variation in the consumption of spirit.

Denatured Spirit (appendix G).

5. Imports by Sea of denatured spirit fell from one gallon in 1917-18 (not 69 gallons as wrongly reported) to nil in the year under report; while the consumption of Indian-made denatured spirit rose from 3,063 to 4,104 gallons. The explanation is connected with the War. The spirit consumed came from Calcutta, Cawnpore and Rosa; none from the distilleries at Ahmedabad and Baroda.

Country Spirit (appendix D).

6. The consumption of country spirit during the year compares as follows with that of the previous three years (the figures in columns 2 to 5 of Imperial Return IV represent *issues* from the Bonded Warehouses) :—

District.	1915-16 proof gallons.	1916-17 proof gallons.	1917-18 proof gallons.	1918-19 proof gallons.	Variation in 1918-19.
Karachi	75,577	76,061	86,866	81,342	− 5,524
Hyderabad	58,782	50,942	43,707	49,135	+ 5,428
Nawabshah	16,247	14,882	12,760	13,061	+ 301
Thar Parkar	9,286	7,739	7,460	8,286	+ 826
Sukkur	24,026	20,382	18,961	20,921	+ 1,960
Larkana	27,786	25,093	20,067	17,738	− 2,329
Upper Sind Frontier	8,341	7,796	6,588	7,679	+ 1,091
Total ...	2,20,045	2,02,895	1,96,409	1,98,162	+ 1,753

The net increase for the Province (1,753 P. G.) was insignificant. The important variations in the districts were :—

Karachi.—A decrease of 5,524 P. G: attributed to a rise in prices following the introduction of the open auction system, and to the replacement of Uran Mhowra spirit by Cawnpore Patent Still spirit, which though manufactured from the same base does not, it is said, suit the taste of consumers.

Larkana.—A decrease of 2,329 P. G: explained in the district return as due to the prevalence of influenza and the closure of 8 shops during the year.

Hyderabad.—An increase of 5,428 P. G: probably connected with the shortage of Indian Beer, already referred to. The Collector suggests that it is due to the high price of foreign liquors but, as I have pointed out, the consumption of these rose considerably in this district.

Sukkur.—An increase of 1,960 P. G: due to a brisk marriage season.

Upper Sind Frontier.—An increase of 1,091 P. G: said to be due to improved supply arrangements.

The *per capita* consumption (Appendix D) for the year compares as follows with that of the previous 3 years :—

District.	*Per Capita.*			
	1915-16.	1916-17.	1917-18.	1918-19
	Drams. L. P.	Drams. L. P.	Drams. L P.	Drams. L. P.
Karachi	7·0	7·0	7·99	7·48
Hyderabad	4·6	4·0	3·43	3·85
Nawabshah	1·7	1·6	1·37	1·40
Thar Parkar	1·03	0·86	0·83	0·92
Sukkur	2·0	1·7	1·59	1·75
Larkana	2·0	1·8	1·46	1·29
Upper Sind Frontier	1·5	1·4	1·20	1·40
Province ...	3·0	2·77	2·68	2·71

Toddy.

7. The consumption of toddy is insignificant and is confined to the towns of Karachi and Larkana. The sales during the past two years were:—

	1917-18 Gallons.	1918-19 Gallons.
Karachi	4,448	3,818
Larkana	29	39
	4,477	3,857

The decline of 630 gallons in the consumption of toddy in the Karachi district is due to restricted supply, resulting from the refusal by the owner of permission to tap trees in Karachi which had been tapped in former years.

Opium.

8. 7,760 seers of opium were sold as compared with 9,240 seers in the previous year. The decrease of 1,480 seers was distributed over all districts except Karachi and is attributed to the closure of shops (7 were closed in the Province) and to the rise in prices owing to the introduction of the auction system and the abolition of restrictions on selling prices.

In the Thar Parkar district the Collector says the sales were affected by the prevailing scarcity, the influenza epidemic and smuggling.

The Karachi district alone reports an increase and the explanation is that given last year, *viz.*, the illicit export of opium from Karachi town by Chinese and other smugglers.

The *per capita* consumption was 0·18 tola against 0·21 tola in the previous year.

Hemp Drugs.

9. *Ganja.*—The consumption of ganja increased by 601 seers ; Karachi district was responsible for 516 seers of this. Fluctuations elsewhere were unimportant. In Karachi district the increase was due to the expensiveness of charas, which diverted custom to ganja.

Bhang.—The demand for this drug rose by 5,785 seers or more than 6 per cent. The increase took place in all districts except Larkana and Upper Sind Frontier. I find no adequate explanation of this in the district returns.

Charas.—The sales declined in all districts but Hyderabad and Sukkur. In the latter district the increase is attributed to a return to normal conditions after the previous year's plague and cholera epidemics. The net increase of 462 seers (11 per cent.) for the province is chiefly due to the re-opening of charas shops in Hyderabad district.

Cocaine.

10. The sale of cocaine, which is permitted by Medical Practitioners and by Chemists and Druggists on medical prescription only, compares as follows with that of the previous year :—

	Lbs.	Ozs.	Grs.
1917-18	1	5	268
1918-19	1	7	124

An increase of 4 ozs. at Karáchi was balanced by a similar decrease at Hyderabad. The consumption at Sukkur rose by 2 ozs. The variations were due to fluctuations in the demand for the drug for use in medical practice.

Revenue (Imperial Form No. 1).

Comparison with previous years.

11. The following statement contrasts the Excise revenue realized during 1918-19 with that of the previous 4 years :—

Head of Revenue.	1914-15.	1915-16.	1916-17.	1917-18.	1918-19.	Variations in 1918-19.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) Foreign and other liquors dutiable at tariff rates.	35,243	53,999	43,899	[illegible],219	52,024	+34,805
(2) Country spirit	14,04,503	14,58,354	15,02,226	[illegible],449	20,39,718	+1,41,269
(3) Toddy	1,442	936	1,413	1,435	1,015	−420
(4) Opium	3,74,493	3,47,934	3,60,514	3,93,431	4,18,399	+24,968
(5) Intoxicating drugs	4,98,871	5,08,206	4,93,279	4,83,354	5,64,955	+81,601
(6) Fines and Forfeitures and Miscellaneous	12,716	5,188	5,608	4,174	5,020	+846
Total ...	23,27,268	23,74,617	24,06,939	27,98,062	30,81,131	+2,83,069
				(a) 52		
				(b) 1,46,588	(b) 56,738	−89,798
				29,44,650	31,37,921	+1,93,271

Note.—(a) Collections made in other districts.

(b) Revenue realised in other provinces (Imperial Return I-A).

The causes of the fluctuations will be dealt with under the various heads.

Foreign Liquors.

12. The actual increase was about Rs. 13,000, the balance being an apparent increase due to the fact that the bulk of the license fees in Karáchi District for 1917-18 were recovered before the year commenced and appear in the 1916-17 returns. License fees are assessed on the sales for the previous year and the rise in the revenue this year is chiefly due to the increased consumption reported last year.

Country Spirit.

13. The increase of Rs. 1,41,269 comprises—

(1) a decrease of Rs. 2,78,212 in the license fees accompanied by a rise of Rs. 3,95,308 in the vend fees, due to the introduction of the open auction system of disposing of licenses in the large towns of the province ;

(2) an increase of Rs. 27,391 in still-head duty recoveries, partly due to a rise in consumption and partly to the closing balances of 1918-19 being in excess of those of the previous year ;

(3) a decrease of Rs. 3,218 in Distillery fees owing to the closure of the Kotri Distillery.

Toddy.

14. The decrease in the realizations under this head corresponds with the fall in consumption referred to in paragraph 7.

Opium.

15. The increase of Rs. 24,968 is made up of—

(1) a rise of Rs. 90,036 in the receipts from vend fees due to the supersession of the Fixed-fee system of disposing of licenses by the open auction system throughout the province ;

(2) an apparent decline of Rs. 65,068 in the gain on sale-proceeds.

The gain on sale-proceeds this year amounts to Rs. 2,52,016. This item was wrongly calculated at Rs. 34 instead of Rs. 24 per seer last year, so that the correct figure for 1917-18 is Rs. 2,23,824 not Rs. 3,17,084. There has thus been an increase of about Rs. 28,000 under this head, the fall in consumption (paragraph 8 above) being more than counterbalanced by the enhancement of the issue price by Rs. 10 per seer.

Hemp Drugs.

16. The increased receipts (Rs. 81,601) include—

(1) Rs. 32,958 under "Vend Fees" chiefly (Rs. 32,000) in Hyderabad District where the charas shops were re-opened after two years' closure ;

(2) Rs. 48,643 under "Duty" the result of the enhancement of the duty on ganja by Rs. 2-8-0 per seer and increased consumption (see paragraph 9).

Miscellaneous.

17. A fluctuating item. The slight variation this year calls for no comment.

Expenditure and Net Revenue.

Expenditure: (Imperial Return II).

18. I have had to modify the form of Imperial Return No. II in order to be able to show clearly how the proportion of the total expenditure on the Combined Salt and Excise Department chargeable to the Excise Revenue is arrived at, and to revise the figures for 1917-18 shown in the return for purposes of comparison. The return submitted with last year's report showed only the expenditure on that portion of the combined Salt and Excise Establishments which is employed exclusively on Excise work, *e. g.*, Distillery and Bonded Warehouse establishment. Looking to the instructions issued in Government Resolution No. 914, dated 27th January 1908, Revenue Department, this seems wrong.

The expenditure chargeable to 7—Excise this year compares as follows with that of the previous year :—

	Rs.
1917-1918	67,382
1918-1919	1,31,318
Increase in 1918-1919	63,936

This increase comprises :—

(1) A sum of Rs. 51,710 paid as the price of plant taken over from the outgoing Distillery Contractors, Kotri ;

(2) A rise of about Rs. 8,500 in the Establishment charges due to the payment of war allowances during the year; and

(3) Increased expenditure—Rs. 4,000 approximately—under the head "Contingent Charges", chiefly purchase of clothing for sowars and peons, and scales for the salt and country spirit warehouses.

Net Revenue: Imperial Return I (column 35).

19. The net revenue for the year under report shows an increase of Rs. 1,29,335 over that of last year, which, as has been explained in paragraphs 11 to 17, is due to the change in the method of disposal of country spirit and opium shops and the increase of the taxation on opium and hemp drugs.

Recovery of revenue by coercive processes.

20. There was no occasion during the year to resort to coercive processes for the recovery of revenue.

General Remarks.

Shops and licenses: Imperial Return No. III.

21. The following important reductions in the number of licenses issued for the sale of excisable articles were made during the year :—

Licenses for the retail vend of	Decrease.
Country spirit	18
Opium	7
Hemp Drugs (Bhang and Ganja) ...	19
Morphia	2
Cocaine	1

No reasons are given in the district returns for the increase of 3 Licenses for the sale of Beer (Karáchi 1, Sukkur 2) ; 1 License for the sale of Toddy (Karáchi) ; 1 Foreign Liquor "Off" license (Karáchi). The illicit traffic in charas had reached such serious proportions in Hyderabad District that the re-opening of 5 charas shops was found necessary. Two charas shops were closed in Karáchi District, 3 in Lárkána District and 1 in the Upper Sind Frontier District.

No cases are reported of the opening of Liquor Opium and Hemp Drug shops in a village for the first time.

Excise Crime (Appendix O).

22. As during previous years the majority of the offences detected under the A'bkári Act related to charas. The number of important cases was larger this year than in 1917-18. There were 18 such cases, with an aggregate seizure of 116 seers. So far as I

have been able to ascertain (the district reports are not very instructive on the subject) the illicit traffic in charas is on the increase throughout the province. The bulk of the opium offences were reported from Thar Párkar and Karáchi. In Thar Párkar smuggling from the neighbouring States of Rájputána is prevalent, though the smugglers themselves elude detection. The seizures in the cases reported from this district were uniformly small ones. The Karáchi cases were chiefly cases of possession of duty-paid opium in quantities exceeding the licit maximum.

Hemp Drugs cultivation and Warehouse transactions (Appendix I).

23. The cultivation of bhang was permitted in deh Bubak of the Sehwán Táluka, Lárkána District. The crop is stored under bond at the Bubak Hemp Drugs Warehouse. The figures shown in column 5 of Appendix I represent the area sown this year, the crop from which will be brought to account next year. This is an awkward arrangement for comparative purposes. An idea of the outturn this year and during the previous year can be obtained from the following figures :—

Year.	Quantity of bhang brought to account.	Area from which produced.	Outturn per acre.
		(Sown in 1916-17)	
	M. S.	A. g.	M. S.
1917-18	3,113 35	100 16	30 36
		(Sown in 1917-18)	
1918-19	3,902 15	110 18	35 8

The District returns are bare of information as to the causes of the increased yield this year and of the fluctuations in the selling prices (column 35).

The bhang produced at the Bubak plantations supplies the whole of the requirements of Sind and some of it is exported to Baluchistán.

The ganja consumed in Sind is imported from Ahmednagar and the charas from the Punjab direct and not through the Warehouse at Bubak.

A force of 7 Chowkidárs was employed to watch the fields under bhang cultivation at Bubak. No thefts from the standing crop were reported during the year.

Supply of Country Spirit.

24. There was no manufacture of country spirit in the Province during the year, the Kotri Distillery having been closed in January 1918 pending the introduction of improved methods of manufacture and the installation of up-to-date plant; while the importation of mhowra spirit from Uran ceased from 1st April 1918 in consequence of the closure of the Uran Distilleries. Spirit was imported in bond from Cawnpore and Amritsar Distilleries by arrangement with the United Provinces and the Punjab Governments, respectively. The supply was very irregular and cases in which shops were closed for want of stock were not infrequent. The fault was not that of the distillery contractors but was connected with the difficulty of getting waggons for the conveyance of distilling material to, and spirit from, the distilleries. Owing to rise in the price of distilling material the original supply rates could not be adhered to. The successive enhancements during the year were as follows :—

		Price per gallon London proof. Flavoured.	Plain.
		Rs. a. p.	Rs. a. p.
Original supply prices from 1st April 1918.	Cawnpore ...	1 9 0	1 5 0
	Amritsar ...	1 5 0	1 3 6
Revised prices from 1st December 1918.	Cawnpore ...	1 9 0	1 5 0
	Amritsar ...	1 7 0	1 5 6
Further enhancement from 1st February 1919.	Cawnpore ...	1 9 0	1 5 0
	Amritsar ...	1 12 0	1 10 6

NOTE.—The Cawnpore rates are for delivery of both molasses and mhowra spirit at Karáchi and Hyderabad; the Amritsar rates are for delivery at Amritsar Station of molasses spirit only.

The enhancements in the supply price of Amritsar spirit were sanctioned after it had been ascertained that corresponding increases were being granted on spirit supplied for consumption in the Punjab.

The terms of the Amritsar contract are obviously much less favourable than those of the Cawnpore contract, but recourse to Amritsar was necessary, as Cawnpore could not supply the whole of the Sind requirements of molasses spirit.

The spirit is consigned to Sind in bond at a strength of about 40° O. P. and is reduced to issue strengths (15° U. P. and 40° U. P.) at the Bonded Warehouses at Karáchi, Hyderabad, Sukkur and Lárkána. An allowance of 5 per cent. is made for loss in transit.

Distribution arrangements were in the hands of two contractors, one supplying the Sukkur, Lárkána and Upper Sind Frontier Districts, and the other the rest of the Province.

The changes in the contract supply rates have not necessitated corresponding changes in the issue price *ex*-Warehouses. The possibility of having to import spirit by passenger train during the waggon shortage was anticipated, and to cover the extra expenditure on freight on this account a margin of 8 annas was left between the contract supply prices and the issue prices. The necessity of importing by passenger train arose once or twice only, and the margin proved useful in securing a stable issue rate during a period of fluctuating supply prices. The following statement shews the rates at which spirit was issued to retail licensees during 1917-18 and the year under report, respectively :—

Contract area.	Place of issue.	1917-18. Issue rate per gallon. Plain. 15° U. P.	1917-18. Plain. 40° U. P.	1917-18. Flavoured. 15° U. P.	1917-18. Flavoured. 40° U. P.	Contract area.	1918-19. Issue rate per gallon. Plain. 15° U. P.	1918-19. Plain. 40° U. P.	1918-19. Flavoured. 15° U. P.	1918-19. Flavoured. 40° U. P.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	Kotri and Amritsar Liquor.	1st April 1917 to 31st December 1917.								
Karáchi District.	*Ex* Kotri Distillery.	1 7 0	0 15 3	1 7 6	0 15 6	The whole of Sind for both Molasses and Mhowra spirit.				
	Ex Karáchi Warehouse.	1 8 6	1 0 6	1 9 6	1 1 3					
Hyderabad, Nawabshah and Thar Párkar.	*Ex* Kotri Distillery.	1 6 9	0 15 3	1 7 6	0 15 6					
	Ex Hyderabad Warehouse.	1 7 3	0 15 6	1 7 9	0 15 9					
Sukkur, Lárkána and Upper Sind Frontier.	*Ex* Kotri Distillery.	1 7 0	1 0 0	1 7 6	1 0 6					
	Ex Sukkur and Lárkána Warehouses.	1 10 6	1 2 9	1 11 3	1 4 0					
	Amritsar and Cawnpore Liquor.	1st January 1918 to 31st March 1918.					2 2 0	1 6 0	2 4 0	1 8 0
Sind	*Ex* Karáchi Warehouse.	2 0 6	1 0 6	2 1 6	1 1 3					
	Ex Hyderabad Warehouse.	1 15 3	0 15 6	1 15 9	0 15 9					
	Ex Sukkur and Lárkána Warehouses.	2 2 6	1 2 9	2 3 3	1 4 0					
	Mhowra Liquor.	1st April 1917 to 31st March 1918.								
Karáchi and Hyderabad Districts.	*Ex* Karáchi Warehouse.	1 2 9	0 13 6	1 4 9	0 15 6					

Toddy Supply arrangements.

25. The consumption of toddy is confined to Karáchi and Lárkána. Tapping and vend rights are disposed of annually by auction. There is no tree-tax and the revenue is derived from license fees only. There is no restriction on the number of trees which may be tapped under a license, but the number and situation of the retail shops is fixed by the Collectors concerned. The trees tapped are the date trees which are plentiful at Malir, close to Karáchi, and of which there is also a considerable number at Karáchi and Lárkána. The question of introducing the tree-tax system is under consideration. Consumption of toddy is chiefly among immigrants from the Presidency proper.

Drunkenness : Appendices I and II.

26. The number of convictions for drunkenness in Municipal areas rose from 71 in 1917-18 to 75 this year. As in the previous year, there were no convictions outside Municipal areas. The figure, 69 shown in last year's Appendix II was a clerical error.

Hours of sale at liquor shops : Appendix B.

27. The only change in the opening and closing hours at foreign and country liquor shops was that introduced at the foreign liquor shops at Keamari. In order to discourage excess among the seamen frequenting the Port the licensees of these shops were ordered to sell between 5 p.m. and 9-30 p.m. only, and "Off" licensees were forbidden to sell to seamen for removal.

Management of Licensed shops.

28. Remarks on the conduct of the licensees, the extent to which license conditions have been contravened and the manner in which cases of misconduct on the part of licensees have been dealt with, including notes on cases dealt with under section 55-A of the Abkari Act, ought to find a place in this report, and would have done so had the information on these subjects given in the District reports this year been sufficient for the purpose.

Excise Advisory Committees : Appendix B.

29. An additional Excise Advisory Committee, that representing Jacobabad Municipality, was created, the constitution of all Advisory Committees was modified so as to equalise the number of official and non-official members, as directed by Government Resolution No. 14512, dated 1st December 1917, Revenue Department, and the Chairmen of these Committees were empowered to co-opt an additional non-official member from those classes of the community which do not regard drinking *per se* as a vice.

For the number of meetings held and work done by the Advisory Committees see Appendix B.

Temperance movements.

30. No temperance movements were reported during the year, nor any special activity on the part of the temperance bodies at Karachi and other large towns.

Sind Excise Intelligence Bureau.

31. The Sind Excise Intelligence Bureau, which was established five years ago, continued, under the Assistant Commissioner's personal supervision, to watch the detective work of the establishment and the results of the Excise prosecutions. The publication of the Excise Supplement to the *Police Gazette*, which was suspended for reasons of economy during the war, remained in abeyance during the year under report.

Consumption of spirits.

32. In Sind country spirit is issued in two strengths. The consumption of spirit at the higher strength is four-fifths of the whole. Upto 1909-10 the strength of the stronger kind was from 4° to 8° U.P. with a duty of Rs. 5 per gallon. In that year the per capita consumption stood at 3·1 drams London Proof, the highest level it has ever reached if we exclude 1907-08, the abnormal consumption in which year was due to the approach of the Sinvhast. In 1910-11 the strength of the stronger spirit was reduced to 10° U.P. with no change of duty, and it will be observed that the result was a slight decline in consumption during the next six years. In 1915-16 the per capita consumption was 3·0 drams London Proof. In the following year the strength was again reduced to 15° U.P. The duty was at the same time raised to Rs. 5-4 per gallon and was advanced to Rs. 6 in 1917-18. The per capita consumption has in 1918-19 fallen to 2·71 drams London Proof. From these figures I gather that in this Province consumption responds more readily to restrictions on strengths and enhancements of prices than in the Presidency proper. 65 per cent. of the consumption is in the five largest towns of the Province, and consumption in these towns (Appendix D) is I think high enough, when it is remembered that the use of alcoholic liquors is confined to a much smaller section of the population than is the case in the rest of the Presidency, to justify further steps, in the direction already taken, to discourage it.

33. The consumption of hemp drugs in the Province (Imperial Return IV) is high. The further increase this year is probably due to the rise in the prices of liquor and opium.

Consumption of Drugs.

34. I have had insufficient experience of the Department to enable me to comment upon the efficiency of its officers, but sufficient to justify me in agreeing with my predecessors that its organisation is defective to a serious degree. There is too little supervision of the work of the Inspectors and none, to speak of, of the Sowars, officers corresponding in rank to the Sub-Inspectors of the Presidency proper. The Collectors concerned have recorded their appreciation of the work of Mr. Burhankhan, Abkari Inspector, Karachi, and Messrs. Miles and Hannaghan, Abkari Inspectors, Hyderabad, during the year under report.

Efficiency of the personnel.

35. The delay in the submission of this report is due to the late receipt of the statistics for Karachi district and to frequent changes in the tenure of the appointment of Assistant Commissioner of Salt, Excise and Opium in Sind.

Delay in submission of this report.

36. The following statements accompany:—Appendices I and II, Drunkenness Returns; Appendices B, C, D (with Supplement) G, I, M, N and O; Provincial statements A and B; Imperial Returns Nos. 1 to 5.

Annexures.

I have the honour to be,
Sir,
Your most obedient servant,

C. CLIFFORD,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX I.

Statement showing convictions for drunkenness in Municipal areas in the Province of Sind during 1918-19 and two previous years.

Name of Municipality.	Population as per Census of 1911.	1916-17.		1917-18.		1918-19.		Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Karáchi District.								
Karáchi	159,270	65	4·1	69	4·3	70	4·4	
Kotri	7,256	2	2·8	...	...	2	2·8	
Hyderabad District.								
Hyderabad	75,964	...	...	...	...	...	...	
Tando Alláhyár ...	4,287	...	...	...	...	...	...	
Sukkur District.								
Sukkur	35,294	1	0·28	...	...	...	...	
Shikárpur	53,944	1	0·19	2	0·37	2	0·37	
Rohri	9,919	2	2·02	...	...	1	1·0	

APPENDIX II.

Statement showing cases of drunkenness in which convictions have been recorded for the financial year 1918-19.

District (Exclusive of municipal areas which are dealt with in Appendix I).	Convictions for drunkenness		Convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise Staff for this contravention of their license.	Fines realized.	Remarks.
	Occurring on licensed premises.	Occurring elsewhere.				
1	2	3	4	5	6	7
Karáchi	.....	.....	.....	.....	...	
Hyderabad	.....	.....	.....	.....	...	
Nawábsháh	.....	.....	.....	.....	...	
Thar Párkar	.....	.....	.....	.....	...	
Sukkur	.....	.....	.....	.....	...	
Lárkána	.....	.....	.....	.....	...	
Upper Sind Frontier ...	.....	.....	.....	.....	...	

C. CLIFFORD,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX B (ADVISORY COMMITTEES).

Name of District.	* Localities in which Advisory Committees have been constituted.	The number of times each has met.	The number of recommendations made by each.	The number to which effect was given (*a*) wholly, or (*b*) partly or (*c*) not at all.	The opening and closing hours of shops.			Remarks.
					Kind of shop.	Opening hour.	Closing hour.	
Karáchi ...	Karáchi ...	2	2	(*a*) 1 (*b*) 1	Foreign liquor shops. Country liquor shops-	9 a. m. ... (*a*) 5 p. m ... 9 a. m.	10 p. m. (*a*) 9-30 p. m. 10 p. m.	(*a*) Karachi.
Hyderabad ...	Hyderabad town.	Nil ... consulted by circular.	1	(*a*) 1	Foreign and Country liquor.	9 a. m. ...	10 p. m.	
Sukkur ...	(1) Sukkur ...	...	...	...	Foreign and Country liquor shops.	9 a. m. ...	10 p. m.	
	(2) Shikárpur ...	1	2	(*a*) 1	Do. ...	Do. ...	Do.	
	(3) Rohri ...	...	...	(*c*) 1	Do. ...	Do. ...	Do.	
Lárkána ...	Lárkána ...	1	3	(*a*) 2 (*c*) 1	Foreign and Country liquor shops.	9 a. m. ...	10 p. m.	
Nawábsháh ...	.....	...	...	...	Do. ...	Do. ...	Do.	
Thar and Párkar ...	.....	...	...	...	Do. ...	Do. ...	10 p. m.	
Upper Sind Frontier .	Jacobabad ...	...	...	...	Do. ...	Do. ...	Do.	

C. CLIFFORD,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX C.

Statement showing the consumption of Country Spirit per head in Urban and Rural areas in the several districts of the Province of Sind during the year ending 31st March 1919.

Serial No.	District.	District Headquarter town and towns of 10,000 population and over.					Rural areas (*i.e.*, districts excluding the towns and urban areas shown in columns 3 to 6).			Remarks
		Serial number (with the name of the town).		Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	
1	2	3		4	5	6	7	8	9	10
1	Karáchi	1	Karáchi ...	159,270	70,133	21·14	...	...	...	
		2	Rural areas ...	...	...	...	362,451	11,209	1·48	
2	Hyderabad	1	Hyderabad ...	75,964	37,599	23·76	...	...	...	
		2	Rural areas ...	...	...	...	536,075	11,536	1·03	
3	Nawábsháh	1	Nawábsháh ...	1,886	1,015	25·83	...	...	...	
		2	Tando Adam ...	10,016	3,715	17·80	...	...	...	
		3	Rural areas ...	...	...	...	436,576	8,331	0·92	
4	Thar Párkar	1	Urban areas ...	4,856	3,368	33·29	...	...	...	
		2	Rural areas ...	...	...	...	428,542	4,918	0·55	
5	Sukkur	1	Sukkur ...	35,294	9,403	12·79	...	...	...	
		2	Shikárpur ...	53,944	5,663	5·04	...	...	...	
		3	Rural areas ...	...	...	...	484,675	5,855	0·58	
6	Lárkána	1	Lárkána ...	16,095	6,276	18·72	...	...	...	
		2	Rural areas ...	...	...	...	644,784	11,462	0·85	
7	Upper Sind Frontier .	1	Jacobabad ...	11,361	4,464	18·86	...	...	...	
		2	Rural areas ...	...	...	...	251,646	3,215	0·61	
			Total ...		1,41,636			56,526		

C. CLIFFORD,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX D.

Statement showing (1) consumption of Country Spirit in proof gallons; (2) the rate of consumption per head of the Population; (3) the actual realizations on account of Still-head Duty, License Fees, etc.; (4) maximum selling prices per gallon of Mhowra or Molasses Spirits; (5) the incidence of Duty, Fees, etc., per proof gallon of spirit consumed in each British District of the Province of Sind during the year 1918-19 and also similar information for the important towns or areas of such districts for the same year.

1	2	3	4	5		6			7		
Serial No.	District.	Area.	Population.	Consumption of Country Spirit in terms of proof.		Actual realizations.			Other Receipts on account of Country Spirit (including out-stills, miscellaneous fees).		
				Total.	Rate per head of Population.	Still-head Duty.	Deficiency.	Total.	License and Vend Fees.	Other Items.	Total.
		S. miles.		Gallons.	Drams.	Rs.		Rs.	Rs.	Rs.	Rs.
1	Karáchi	11,971	521,721	81,342	7·48	6,07,231	...	6,07,231	3,14,768	...	3,14,768
2	Hyderabad	4,643	612,039	49,135	3·85	3,56,631	...	3,56,631	1,15,394	171	1,15,565
3	Nawábsháh	3,890	448,478	13,061	1·40	85,678	...	85,678	36,328	40	36,368
4	Thar Párkar	13,037	433,398	8,286	0·92	60,432	...	60,432	21,810	37	21,847
5	Sukkur	5,600	573,913	20,021	1·75	1,50,986	...	1,50,986	42,072	68	42,140
6	Lárkána	5,051	660,879	17,738	1·29	1,33,407	...	1,33,407	46,807	...	46,807
7	Upper Sind Frontier ...	2,669	263,007	7,679	1·40	53,458	...	53,458	14,716	166	14,882
	Total ...	47,451	3,513,435	198,162	2·71	14,47,823	...	14,47,823	5,91,895	482	5,92,377

1	2	8	9						10				11
Serial No.	District.	Total realizations.	Maximum selling price per gallon.						Incidence per proof gallon.				Remarks.
			Mhowra or Molasses Spirit.				Toddy Spirit.						
			40° U. P.		15° U. P.		60° U. P.	40° U. P.	Still-head Duty.	License and Vend Fees.	Other items.	Total.	
			Plain.	Flavoured.	Plain.	Flavoured.							
		Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1	Karáchi	9,21,099	7 8 0	8 4 0	10 8 0	11 4 0	...	...	7 7 5	3 13 11	...	11 5 4	
2	Hyderabad	4,72,196					...	...	7 4 2	2 5 7	0 0 1	9 9 10	
3	Nawábsháh	1,22,046					...	...	6 8 11	2 12 6	0 0 1	9 5 6	
4	Thar Párkar	83,279					...	...	7 4 8	2 10 1	0 0 1	9 14 10	
5	Sukkur	1,93,126					...	...	7 3 5	2 0 2	0 0 1	9 3 8	
6	Lárkána	1,80,214					...	...	7 8 4	2 10 3	...	10 2 7	
7	Upper Sind Frontier ...	68,340					...	...	6 15 5	1 14 8	0 0 4	8 14 5	
	Total ...	20,40,200	...	...	...	...	...	...	7 4 11	2 15 9	...	10 4 8	

APPENDIX D—*continued.*

Memorandum of Country Spirit Consumption, etc., in certain large towns during the year 1918-1919.

1	2	3	4	5	6	7	8	9	10	11
Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of proof.		(a) Actual Realizations, still-head duty.	(b) Vend Fees.	Total Realizations.	Incidence per proof gallon of		
			Total gallons.	Rate per head of Population.				Stillhead duty.	Vend Fees.	Total.
			Gallons.	Drams.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Karáchi ...	159,270	70,133	21·14	4,89,398	3,83,283	8,72,681	6 15 8	5 7 5	12 7 1
2	Hyderabad ...	75,964	37,599	23·76	2,64,666	1,01,810	3,66,476	7 0 7	2 11 4	9 11 11
3	Sukkur ...	35,294	9,403	12·79	66,374	22,028	88,402	7 0 11	2 5 6	9 6 5
4	Shikárpur ...	53,944	5,663	5·04	39,972	11,631	51,603	7 0 11	2 0 10	9 1 9
5	Lárkána ...	16,095	6,276	18·72	44,27	21,500	65,776	7 0 10	3 6 10	10 7 8
	Total ...	340,567	129,074	18·19	9,04,686	5,40,252	14,44,938	7 0 1	4 3 0	11 3 1

(a) Figures in this column represent duty on liquor actually consumed.

(b) . Do. fees for which shops were sold.

Note.—The orders contained in G. R., R. D., No. 8833, dated 27th August 1919, have not been carried out in the case of figures in columns 6 and 7 to avoid delay. The next year's Statement D will be prepared as desired by Government.

C. CLIFFORD,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX G.

Statement showing the Quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption during the year 1918-19.

Denatured Spirits imported from Foreign Countries.		Denatured Spirits produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other places.			
Country from which imported.	Quantity imported.	Quantity consumed locally.	Exported to other places.	Place of Production.	Provinces from which imported.	Quantity consumed locally.	Exported to other places.	
1	2	3	4	5	6	7	8	9
.....	...	...	...	...	Calcutta, Cawnpore and Rosa.	4,104	...	
Total	...	...	...	...	...	4,104	...	

C. CLIFFORD,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX I.

Statement showing the Area under Hemp Cultivation and the Intoxicating Drugs produced, lodged in, and issued from, and the balance at, the Bubak Hemp Drugs Warehouse during the year ending 31st March 1919.

Name of Táluka in which permitted.	Cultivation. Of Gánja. Number of villages in which permitted.	Cultivation. Of Gánja. Area cultivated.	Cultivation. Of Bháng. Number of villages in which permitted.	Cultivation. Of Bháng. Area cultivated.	Name of the Warehouse in which the drugs were lodged.	Intoxicating drugs brought on to accounts during the year. Gánja.	Intoxicating drugs brought on to accounts during the year. Bháng.	Intoxicating drugs brought on to accounts during the year. Charas.	Excess during the year. Bháng.	Balance at the Warehouse on the 1st April 1918. Gánja.	Balance at the Warehouse on the 1st April 1918. Bháng.	Balance at the Warehouse on the 1st April 1918. Charas.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency. Gánja.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency. Bháng.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency. Charas.	Total of columns 7 to 16. Gánja.	Total of columns 7 to 16. Bháng.	Total of columns 7 to 16. Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Schwan ...	...	...	Deh Bubak.	A. g. 109 22 (a)	Bubak.	...	M. s. t. 3,902 14 40 (b)	...	M. s. t. 3 36 60	...	M. s. t. 578 20 33	...	...	...	...	...	M. s. t. 4,484 31 53	...

Name of Táluka in which permitted.	Intoxicating drugs removed from Warehouses during the year. On payment of duty by the licensed vendors in the British Districts and Native States. Gánja.	Bháng.	Charas.	To other Provinces or other Warehouses in the Presidency. Gánja.	Bháng.	Charas.	Bháng seed given to cultivators free of duty.	For destruction being useless. Gánja.	Bháng.	Charas.	Balance at the Warehouse on 31st March 1919. Gánja.	Bháng.	Charas.	Warehouse rent.	Approximate selling price per maund exclusive of duty. Gánja.	Bháng.	Charas.	Remarks.
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Schwan ...	...	M. s. t. 2,700 20 0	...	...	M. s. t. 37 0 0	...	M. s. t. 28 15 40	...	M. s. t. 38 9 30	...	...	M. s. t. 1,590 26 63	...	Rs. a. p. 48 7 0	...	Ghundi Rs. 9 to Rs. 17 per Md. Arari Rs. 11 to Rs. 15 per Md. Kuto Rs. 5 to Rs. 10 per Md. Seed Rs. 15.	...	

*(a) This is the area sown this year; the crop will appear in next year's return.
*(b) This is the produce of 110 acres and 18 gunthas cultivated last year but stored during the year under report.

C. CLIFFORD,
Assistant Commissioner of Salt, Excise and Opium in Sind.

APPENDIX M.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1918-19.

	District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance collections made in the previous year against current demand.	Remissions and accounts written off as irrecoverable.	Realizable balance (column 4 minus columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).
					Current.	Arrears.	Total.					
1		2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi ...	12,35,798	...	12,35,798	11,07,059	...	11,07,059	1,28,739	...	...	43,184	11,50,243
2	Hyderabad ...	7,32,661	19,473	7,52,134	6,80,605	13,654	6,94,259	43,863	543	13,469	46,322	7,40,581
3	Nawábsháh ...	1,85,706	3,943	1,89,649	1,76,302	3,943	1,80,245	8,629	...	775	14,258	1,94,503
4	Thar Párkar ...	1,80,649	325	1,80,974	1,73,635	325	1,73,960	7,015	...	...	10,187	1,84,147
5	Sukkur ...	3,63,955	...	3,63,955	1,03,795	...	1,03,795	2,60,160	...	...	2,87,623	3,91,418
6	Lárkána ...	3,28,029	...	3,28,029	3,09,902 (*b*) 10,182	...	3,09,902 (*b*) 10,182	18,075 (*a*) 52	...	...	15,317	3,25,219 (*b*) 10,182
7	Upper Sind Frontier.	86,255	...	86,255	80,199	...	80,199	6,056	...	...	4,690	84,889
	Total ..	31,13,053	23,741	31,36,794	26,41,679	17,922	26,59,601	4,72,589	543	14,244	4,21,581	30,81,182

(*a*) Collections made in other districts.
(*b*) Collections made on account of other districts.

APPENDIX N.

Statement showing the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collections and Balance Statements for the year 1918-19.

	District.	Amount as per Treasury account.	Deduct		Net collections.	Add		Amount as per demands, collections and balance statements (columns 7 and 8 of Appendix M).
			Collections made on account of other districts.	Collections on account of future.		Collections made in other districts.	Collections made in advance and subsequently brought to account.	
1		2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi	11,50,243	...	43,184	11,07,059	...	1,28,739	12,35,798
2	Hyderabad	7,40,581	...	46,322	6,94,259	...	43,863	7,38,122
3	Nawábsháh	1,94,503	...	14,258	1,80,245	...	8,629	1,88,874
4	Thar Párkar ...	1,84,147	...	10,187	1,73,960	...	7,015	1,80,975
5	Sukkur	3,91,418	...	2,87,623	1,03,795	...	2,60,160	3,63,955
6	Lárkána	3,35,401	10,182	15,317	3,09,902	52	18,075	3,28,029
7	Upper Sind Frontier...	84,889	...	4,690	80,199	...	6,056	86,255
	Total ...	30,81,182	10,182	4,21,581	26,49,419	52	4,72,537	31,22,008

C. CLIFFORD,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

APPENDIX O.

Statement showing the number of offences against the A'bkári and Opium Laws in each District of the Province of Sind detected by Government Establishment under the heads (1) Offences relating to Liquor, (2) Offences relating to Hemp Drugs, (3) offences relating to cocaine and (4) Offences relating to opium during the year 1918-19.

District.	Cases Detected under Abkari Laws.																	
	Offences relating to Liquor.						Offences relating to Hemp Drugs.						Offences relating to Cocaine.				Grand total.	Cases in which convictions were obtained.
	Illicit distillation and possession of implements, etc., for the same.	Illicit exportation, importation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous Offences.	Total.	Illicit Cultivation and Manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous Offences.	Total.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1. Karáchi	...	...	...	1	...	1	...	...	10	27	...	37	...	...	...	...	38	36
2. Hyderabad	...	...	...	...	...	...	9	...	12	1	1	23	...	...	...	...	23	19
3. Nawábsháh	...	...	1	...	...	1	...	...	2	...	...	2	...	...	...	...	3	3
4. Thar Párkar	...	...	1	...	...	1	1	...	7	2(a)	1	11	...	...	...	...	12	9
5. Sukkur	...	...	1	...	...	1	4	7	3	2	...	16	...	...	...	...	17	17
6. Lárkána	...	...	1(b)	...	...	1	...	...	11	...	...	11	...	...	...	...	12	11
7. Upper Sind Frontier ...	...	...	...	...	...	...	1	...	6	...	3	10	...	...	...	...	10	10
Total, 1918-19 ...	...	...	4	1	...	5	15	7	51	32	5	110	...	...	...	...	115	105
Total for 1917-1918 ...	...	2	4	4	...	10	10	7	55	27	...	99	...	...	...	...	109	92

District.	Cases detected under Opium Laws.									
	Number of cases brought up.									Quantity of contraband Opium seized.
	Illegal cultivation of Poppy.	Illegal manufacture of Opium.	Illegal possession of Opium.	Illegal transport of Opium.	Illegal import of Opium.	Illegal export of Opium.	Illegal sale of Opium.	Breach of conditions of License.	Total.	
1	20	21	22	23	24	25	26	27	28	29
										Seers Tolas annas.
1. Karáchi	...	2	16	...	6	...	1	...	25	11 39 11¾ Opium. 0 6 0 Chandul. 0 12 8 Mixture of opium.
2. Hyderabad	...	...	5	...	...	...	...	...	5	0 12 2
3. Nawábsháh	...	...	...	...	...	...	...	...	...	.....
4. Thar Párkar	...	...	30	...	...	...	...	...	30	0 57 13½
5. Sukkur	...	1	3	...	...	...	1	...	5	0 8 7
6. Lárkána	...	...	1	...	...	...	...	...	1	0 3 0
7. Upper Sind Frontier	...	...	2	...	...	...	...	...	2	0 3 13
Total, 1918-19 ...	...	3	57	...	6	...	2	...	68 (c)	12 73 7
Total for 1917-18 ...	...	...	55	...	1	2	3	1	61	3 48 0

(a) Includes one case pending at the close of last year. (b) One case pending. (c) Of these 64 cases ended in conviction.

C. CLIFFORD,
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PROVINCIAL STATEMENT A.

Statistics of wholesale vend of Foreign Spirits and Fermented Liquors in Sind during the year 1918-19.

Name of District.	Licenses for wholesale vend of imported spirits and imported fermented Liquors and malt liquors manufactured in India—Form No. 398-A.E. (Fee ranging from Rs. 100 to Rs. 300 per annum).									Licenses for wholesale vend of Spirits manufactured in Sind to the Trade (Fee per annum).			Licenses for wholesale vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea (Fee ranging from Rs. 100 to Rs. 300 per annum).					Remarks.
		Spirits and Fermented Liquors sold thereunder.											Quantity of liquor sold thereunder.					
		To other licensed vendors.				To the Public.					Quantity of spirits sold thereunder.			To other licensed Vendors.		To the public.		
		Imported.				Imported.												
	Number of licenses.	Wines.	Spirits.	Beer.	Beer made in India.	Wines.	Spirits.	Beer.	Beer made in India.	Number of licenses.	To other licensed Vendors.	To the public.	Number of licenses.	Beer.	Wines.	Beer.	Wines.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals. (a)	Gals. (b)	Gals.	Gals.	Gals.	Gals. (c)	Gals.	Gals.									
Karáchi	23	16,206	88,628	116,260	61,192	3,431	11,823	18,052	32,592	...	...	...	...	...	...	...	...	(a) Includes 112 gallons Indian Wine. (b) Includes 7,652 gallons Indian spirits. (c) Includes 270 gallons Indian spirits.
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Nawábsháh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Thar Párkar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Sukkur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Lárkána	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total ...	23	16,206	88,628	116,260	61,192	3,431	11,823	18,052	32,592	...	...	...	...	...	...	...	...	

C. CLIFFORD,
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PROVINCIAL STATEMENT B.

Statistics of retail Vend and Consumption of Foreign Spirits and Fermented Liquors in Sind during the year 1918-1919.

Name of District.	Foreign Spirits and Fermented Liquors.											
	Sold under Shop Licenses.								Sold under Hotel and Dâk Bungalow Licenses.			
	On fixed fees.				On fees determined by auction.					Sales thereunder.		
	Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.			Number of licenses.	Wines.	Spirits.	Beer.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.				
1	2	3	4	5	6	7	8	9	10	11	12	13
		Gals.	Gals.	Gals.						Gals.	Gals.	Gals.
Karáchi	27	4,054	21,374	32,716	...	...	...	...	14	668	2,144	68,978
Hyderabad	16	880	11,485	24,069	...	...	...	...	...	...	...	...
Nawábsháh	2	52	478	109	...	...	...	...	...	...	...	...
Thar Párkar	2	87	915	175	...	...	...	...	...	...	...	...
Sukkur	9	646	4,480	7,111	...	...	...	...	...	...	...	...
Lárkána	3	73	377	160	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	1	26	229	83	...	...	...	...	...	...	...	...
Total ...	53	5,818	39,318	64,423	...	...	...	...	14	668	2,144	68,978

Name of District.	Foreign Spirits and Fermented Liquors—*continued.*				Spirits made in India in private Distilleries.							Spirits made in outstills.	
	Sold under Railway refreshment room License.				Sold under Retail Vend Licenses.				Removed direct from distilleries under special permits and passes.				
	Number of licenses.	Sales thereunder.			Number of licenses.	Quantity sold.						Number of vendors connected with the outstills.	Quantity sold by them.
		Wines.	Spirits.	Beer.		Spirits intended for human consumption.	Methylated spirits.	Rectified spirits.	Rectified spirits.	Methylated spirits.	Spirits intended for human consumption.		
1	14	15	16	17	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.					
Karáchi	1	...	43	434	27	2,658	3,814	189	...	...	...	...	...
Hyderabad	1	...	32	87	10	2,004	61	...	...	...	...	...	...
Nawábsháh	1	...	6	16	2	289	2	...	...	...	...	...	...
Thar Párkar	...	...	...	...	2	159	5	...	...	...	...	...	...
Sukkur	3	12	41	227	9	2,267	186	20	...	...	...	...	...
Lárkána	1	3	30	192	2	264	34	...	...	...	...	...	...
Upper Sind Frontier... ...	...	...	...	...	1	117	2	...	...	...	...	...	...
Total ...	7	15	152	956	53	7,758	4,104	209	...	...	...	...	...

C. CLIFFORD,

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Excise and Opium in Sind.

IMPERIAL RETURN I—REVENUE.

Name of District.	Country spirits.						Country Fermented Liquors.				Malt Liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).		
	Duty on distillery spirits.	Fees from distilleries.	License and Vend fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out-stills and other similar systems.	Total receipts from country spirits.	Tari—Tree-tax receipts.	Other receipts from tari (license fees, etc.).	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors	Duty on beers manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	R ..	Rs.	Rs.	Rs.	Rs.
Karáchi ...	6,07,231	...	(a) 2,84,961 (b) 29,807	9,21,999	...	9,21,999	...	1,004	...	1,004	...	1,150	1,150	...	33,483	33,483
Hyderabad ...	3,56,631	...	(a) 58,849 (b) 56,545	4,72,025	...	4,72,025	...	...	...	...	...	1,100	1,100	...	8,082	8,082
Nawábsháh ...	85,678	...	(b) 36,328	1,22,006	...	1,22,006	...	...	...	...	...	...	...	...	544	544
Thar Párkar ...	60,432	...	(b) 21,810	82,242	...	82,242	...	...	...	...	...	...	...	...	613	613
Sukkur ...	1,50,986	...	(a) 33,650 (b) 8,413	1,93,058	...	1,93,058	...	...	...	...	...	2,550	2,550	...	2,425	2,425
Lárkána ...	1,33,407	...	(a) 17,839 (b) 28,968	1,80,214	...	1,80,214	...	11	...	11	...	...	...	...	1,358	1,358
Upper Sind Frontier ...	53,458	...	(b) 14,716	68,174	...	68,174	...	...	...	...	...	...	...	...	300	300
Total ...	14,47,823	...	5,91,895	20,39,718	...	20,39,718	...	1,015	...	1,015	...	4,800	4,800	...	46,805	46,805
Total of previous year ...	14,20,432	3,218	4,74,799	18,98,449	...	18,98,449	1	1,434	...	1,435	...	3,137	3,137	...	13,796	13,796

	Rs.
(a) Indicates Vend Fees	3,95,308
(b) „ License Fee	1,96,587

I.—REVENUE.

Total of columns 7, 11, 14 and 17.	Receipts from commercial spirits including medicated wines.	Opium.				Hemp drugs.						License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
		Net gain on issues of excise opium.	Vend fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.	Duty on ganja.	Duty on charas.	Duty on bhang.	Total duty on hemp drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp drugs.						
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,57,636	347	79,072	63,762	...	1,42,834	12,150	31,469	280	43,899	80,238	1,24,137	...	2,918	316	12,28,188	87,288	11,40,900
4,81,207	49	54,112	39,427	...	93,539	9,344	37,482	20,340	67,166	60,034	1,27,200	...	111	298	7,02,404	8,995	6,93,409
1,22,550	1	17,088	12,730	..	29,818	...	...	...	...	17,588	17,588	...	84	262	1,70,303	2,042	1,68,261
82,855	2	39,600	14,973	...	44,573	2,076	28,205	2,360	32,641	11,906	44,547	...	59	102	1,72,138	12,742	1,59,396
1,98,033	18	38,032	18,312	...	56,344	600	41,968	46,286	88,854	47,820	1,36,674	...	158	349	3,91,576	6,907	3,84,669
1,81,583	1	27,712	13,325	...	41,037	...	30,603	31,972	62,575	39,887	1,02,462	...	82	54	3,25,219 (a) 52	8,547	3,16,724
															3,25,271		
68,474	1	6,400	3,854	...	10,254	2	...	2,000	2,002	10,345	12,347	...	...	227	91,303	4,797	86,506
20,92,338	419	2,52,016	1,66,383	...	4,18,399	24,172	1,69,727	1,03,238	2,97,137	2,67,818	5,64,955	...	3,412	1,608	20,81,183 (b) 56,738	1,31,318	19,49,865 (b)56,738
															31,37,921		30,06,603
19,16,817	286	3,17,084	76,347	...	3,93,431	10,680	1,31,625	1,06,189	2,48,494	2,34,860	4,83,354	...	143	4,031	27,08,062 (b)1,36,588	67,382	28,77,269
															29,44,650		

(a) Collections made in other districts.

(b) Revenue realized in other Provinces (Imperial Return I-A.)

C. CLIFFORD,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL RETURN I-A.

Supplementary Table showing the duty realized (a) in other British Indian provinces on excisable articles exported to Sind, and (b) in Sind on excisable articles exported to other British Indian provinces.

Description of excisable articles.	Amount of duty realized in other provinces of India on excisable articles exported to Sind.						Amount of duty realized in Sind on excisable articles exported to other Indian provinces.					
	In Baluchistan.	In Punjab.	In United Provinces.	In Calcutta.	In—	Total.	To Baluchistan.	To—	To—	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Beer ...	34,215	22	...	...	...	34,237	...	...	...	...	...	...
Wines ...	...	...	...	35	...	35	...	...	...	...	...	...
Spirits ...	...	304	21,150	1,012	...	22,466	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	28	...	...	...	...	...
Total ...	34,215	326	21,150	1,047	...	56,738	28	...	...	...	...	...

IMPERIAL RETURN II—EXPENDITURE.

Name of District.	Salaries and establishment.	Allowances.	Supplies and Services.				Contingencies and special charges.			Refunds.		Total charges.	
			Rewards.	Construction and Repairs of buildings.		Other charges (Combined, Salt and Excise.)	Salt.	Combined Salt and Excise.	Conveyance of Excise Opium.	Salt.	Excise.	Combined, Salt and Excise.	Debitable to 7-Excise.
				Salt.	Excise.								
1	2	3	4	5		6	7			8		9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi ..	57,477	5,079	1,398	7,908	412	2,533	1,34,560	13,509	881	18,363	51,710	2,93,830	87,288
Hyderabad ...	17,765	1,756	318	...	...	40	...	289	352	...	...	20,520	8,995
Nawábsháh ...	3,861	693	...	...	...	...	...	...	90	...	...	4,644	2,042
Thar Párkar .	24,702	3,415	130	4,103	...	207	26,547	909	158	...	...	60,171	12,742
Sukkur ...	12,001	2,115	260	420	315	108	36,783	230	286	...	...	52,518	6,907
Lárkána ...	16 688	2,188	93	...	...	10	...	402	241	...	...	19,622	8,547
Upper Sind Frontier.	9,921	1,218	47	...	...	...	...	...	3	...	...	11,189	4,797
Total, 1918-19 ...	1,42,415	16,464	2,246	12,431	727	2,898	1,97,890	15,339	2,011	18,363	51,710	4,62,494	...
Portion chargeable to 7, Excise ...	(a) 61,035	(a)7,056	(a) 963	...	727	(a)1,242	...	(a)6,574	2,011	...	51,710	...	1,31,318
Total of previous year	1,22,480	17,104	1,601	106	1,012	2,754	1,43,867	7,123	1,630	5,167	..	3,02,844	...
Total chargeable to 7, Excise ..	(a) 52,491	(a)7,330	(a) 686	...	1,012	(a)1,180	...	(a)3,053	1,630	...	...	...	67,382

(a) Three-seventh of the total expenditure under these heads on the Combined Salt and Excise Department, *vide* G. R., R. D., No. 914, dated 27th January 1908.

Note.—The figures given last year represented the expenditure on that portion of the Combined Salt and Excise establishment which is exclusively employed on excise work, *e. g.*, distillery and bonded warehouse establishment. The figures have been corrected and are now in accordance with G. R. No. 914, dated 27th January 1908.

C. CLIFFORD,
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Excise and Opium in Sind.

IMPERIAL RETURN III.—SHOPS AND LICENSES.

Name of District.	Manufacture of liquor—Number of				Number of wholesale licenses for sale of						Country Liquors. Number of shops licensed for retail sale of							
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Country fermented liquors.	Liquors other than Commercial spirits imported or manufactured in India and excised at tariff rates.	Commercial spirits, *i. e.*, rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Spirits under out-still system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Ordinary licenses).	Other country fermented liquors (Home-brewing licenses).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Karáchi	...	...	...	...	...	...	23	...	...	4	46	...	...	...	3	...	...	...
Hyderabad	...	...	...	...	...	...	...	...	...	3	41	...	...	...	...	...	...	...
Nawábsháh	...	...	...	...	...	...	...	...	...	...	15	...	...	...	...	...	...	...
Thar Párkar	...	...	...	...	...	...	...	...	...	1	11	...	...	...	...	...	...	...
Sukkur	...	...	...	...	...	...	...	...	...	5	31	...	...	...	...	...	...	...
Lárkána	...	...	...	...	...	...	...	...	...	3	20	...	...	...	1	...	...	...
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	1	12	...	...	...	...	...	...	...
Total ...	...	...	...	...	...	...	23	...	...	17	176	...	...	...	4	...	...	...
Total of previous year ...	...	...	...	...	...	...	23	...	...	19	194	...	...	...	3	...	...	...

Name of District.	Foreign Liquors. Retail licenses—Number for sale of									Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms, dak-bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists' permits.)	Hemp drugs for medical purposes only. (Druggists' permits.)	Cocaine. (Druggists' permits.)
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Karáchi	3	6	18	11	1	56	*5	16	27	22	23	5	23	...	27	...	27
Hyderabad	1	2	7	...	1	...	†...	...	14	40	42	5	42	1	16	...	14
Nawábsháh	...	...	2	...	1	...	...	...	1	28	40	3	40	3	...	..	3
Thar Párkar ...	...	...	2	...	...	...	...	...	2	34	22	1	22	...	...	....	...
Sukkur	4	...	5	...	3	2	...	1	8	33	50	5	50	13	13	...	10
Lárkána	...	...	2	...	1	...	...	...	1	25	56	8	56	1	8	...	3
Upper Sind Frontier ...	...	...	1	...	...	...	...	...	1	8	11	5	11	2	...	...	1
Total ...	8	8	37	11	7	58	*5	17	54	190	244	32	244	20	64	...	58
Total of previous year ...	5	8	36	13	7	29	7	21	57	197	263	33	263	19	66	...	59

* Includes 3 canteen licenses.

† No license issued, but the Bedford Regiment was selling liquor under the license issued to the same Regiment at Karáchi.

C. CLIFFORD,

Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL RETURN IV.—CONSUMPTION.

Name of District.	Country Spirits. Issues in Imperial Gallons. At strength of 15° U. P.	At strength of 40° U. P.	At strength of—	Equivalent at London proof of the total of columns 2, 3 and 4.	Rates of duty.	Foreign Liquors other than Commercial Spirits. Imported Liquors. Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons	Liquors manufactured in India paying duty at tariff rates. Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11
	Gals.	Gals.	Gals.	Gals.	Rs. a. p.	Gals.	Gals.	Gals.	Gals.	Gals.
Karáchi	77,305	25,670	...	81,111		26,175	8,153	57,700	2,185	95,162
Hyderabad	56,743	2,510	...	49,738		8,623	880	4,167	1,503	19,989
Nawábsháh	14,988	281	...	13,908	Per Imperial gallons.	363	52	98	217	27
Thar Párkar ...	9,799	272	...	8,492	15° U. P. 6 0 0	686	87	175	119	.....
Sukkur	26,187	3	...	22,621	40° U. P. 4 0 0	3,391	658	1,398	1,700	5,940
Lárkána	21,649	215	...	18,531		305	76	352	198	.....
Upper Sind Frontier ...	9,247	39	...	7,883		172	26	39	88	44
Total ...	2,15,918	28,990	...	2,00,934	15° U. P. 6 0 0 40° U. P. 4 0 0	39,715	9,932	63,929	6,010	121,062
Total of previous year ...	1,86,723	60,192	...	1,94,630	15° U. P. 6 0 0 40° U. P. 4 0 0	33,797	7,856	62,389	5,957	154,586

District.	Commercial Spirits. Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons	Medicated wines in Imperial gallons.	Opium and other Drugs. Issues in seers of excise opium.	Retail sales, in seers of other opium, e.g., Punjab Kirwa, Punjab Hill States, Afghan and Malwa)	Wholesale price of opium to retail vendors.	Average retail price of opium.	Retail sales of morphia in lb. oz and	Retail sales, in seers, of Charas.	Retail sales, in seers, of ganja.	Retail sales, in seers, of bhang and its preparations.	Retail sales, of cocaine, in lb. oz. and grs.
1	12	13	14	15	16	17	18	19	20	21	22	23
	Gals.	Gals.	Gals.	Seers.	Seers.	Per seer. Rs.	Per seer. Rs.	Lbs. oz. grs.	Seers.	Seers.	Seers.	Lbs. oz. grs.
Karáchi	(a) 299	(b)8,268	832	2,471 *2,423*	...	45		3 8 465	821	1,264	5,577	1 1 385
Hyderabad	...	61	16	1,601 *1,607*	...	45		0 5 252	1,678	268	16,455	0 3 155
Nawábsháh	...	2	...	5·4 *5·48*	...	45		.....	70	61	12,687	.....
Thar Párkar ...	...	5	...	925 *944*	...	45	Not fixed	.....	565	212	3,659	.....
Sukkur	20	206	46	1,183½ *1,144*	...	45		1 9 119	879	121	31,356	0 2 58
Lárkána	...	34	...	886 *897*	...	45		0 1 170	500	5	25,488	0 0 6
Upper Sind Frontier ...	...	8	2	200 *197*	...	45		.....	188	3	2,969	.....
Total ...	319	8,584	896	7,875½ *7,760*	...	45		6 1 46	4,752	1,937	98,211	1 7 124
Total of previous year ...	261½	6,159	526	9,326 *9,240*	....	35		5 9 455½	4,290	1,336	92,426	1 5 287

Note.—The figures shewn in columns 7 to 9 and 11 include 100 gallons of spirit and 69,399 gallons of beer for consumption by troops.

Figures in italics in col. 15 represent retail sales.

(a) Includes 10½ gallons to the trade.

(b) Do. 4,452 do.

C. CLIFFORD,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Description of excisable articles.	Imports.						Exports.					
	Duty-paid.			In bond.			Duty-paid.			In bond.		
	From—	From—	Total.	From—	From—	Total.	To—	To—	Total.	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
(1) Charas	Punjab seers. 5,506	...	Seers. 5,506	.....	.....	.....	Khairpur state seers. 118	...	Seers. 118	...	...	...
(2) Cocaine	...	...	...	.....	.....	.....	Indore State ... Lbs. 0 ozs. 3 grs. 162½ Bhopal State ... 0 1 71½ Punjab ... 0 1 410	N. W. Frontier ... 0 3 360 Persian Gulf ... 0 0 126	Total ... 0 10 106	...	...	...
(3) Country Spirit	...	...	...	Proof gallons. Flavd. Punjab ... 1,55,671 Plain ... 28,894 1,84,565 Flavd. United Provinces. ... 17,831 Plain ... 33,038 Flavd. Bombay. (a) ... 565 Plain ... 2,603 Flavd. ... 1,74,067 Plain ... 69,534 Grand Total ... 2,43,601			.....	.....	...	...	...	(a) Despatched from Uran in March 1918 and received at the warehouse in April 1918.
(4) Rectified spirits	United Provinces. Gallons. 164	...	Gallons. 164	.....	.....	.....	.....	.....	...	...	...	...
(5) Morphia	...	...	...	.....	.....	.....	Indore State ... Lbs. 0 ozs. 0 grs. 427½ Punjab ... 0 1 180 Persian Gulf ... 0 1 60 Persia ... 0 1 0	N. W. Frontier ... 0 0 360	Total ... 0 6 67½	...	...	...
Indian-made foreign liquor—	Beer.	Wines.	Spirits.	Beer.	Wines.	Spirits.	Beer.	Wines.	Spirits.	Beer.	Wines.	Spirits.
Baluchistan	1,21,653	...	...	.....	.....	.....	.....	.....	792	...	...	...
Punjab	80	...	38	.....	.....	.....	.....	4	216	...	...	...
United Provinces	...	...	2,508	.....	.....	.....	.....	.....	...	...	...	...
Calcutta	...	20	120	.....	.....	.....	.....	.....	...	...	...	...
Basra	...	...	...	.....	.....	.....	.....	6	100	...	...	...
N. W. Frontier	...	...	...	.....	.....	.....	.....	.....	26	...	...	...
Total ...	1,21,733	20	2,666	.....	.....	.....	.....	10	1,134	...	...	...

IMPERIAL RETURN IV-A—*concluded.*

Description of excisable articles.	Imports.						Exports.					
	Duty-paid.			In bond.			Duty-paid.			In bond.		
	From—	From—	Total.	From—	From—	Total.	To—	To—	Total.	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Beer.	Wines.	Spirits.	Beer.	Wines.	Spirits.	Beer.	Wines.	Spirits.	Beer.	Wines.	Spirits.
European—												
Punjab ...	...	...	...	...	...	...	12,916	5,714	24,168	...	...	...
Baluchistan ...	...	...	...	...	...	...	6,704	3,166	9,110	...	...	...
N. W. Frontier Province ...	...	...	...	...	...	...	3,366	1,408	5,980	...	...	...
Kashmir ...	...	...	...	...	...	...	276	204	1,218	50	90	734
Rajputana ...	...	...	...	...	...	...	446	136	998	...	...	...
United Provinces ...	...	...	...	...	...	...	551	128	812	...	...	...
Basra ...	...	...	...	...	...	...	16	112	...	...	50	676
Persian Gulf ...	...	...	...	...	...	...	1,160	64	754	846	320	3,526
Bengal ...	...	...	...	...	...	...	8	...	...	...	...	...
Bushire ...	...	...	...	...	...	...	430	...	...	...	...	...
Muscat ...	...	...	...	...	...	...	...	...	...	166	...	...
Central Provinces ...	...	...	...	...	...	...	...	10	12	...	...	...
Mesopotamia ...	...	...	...	...	...	...	...	26	...	...	...	...
Madras ...	...	...	...	...	...	...	...	...	2	...	...	...
Total ...	...	...	...	...	...	...	37,526	10,958	43,994	1,062	360	4,436

C. CLIFFORD,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

IMPERIAL RETURN V.

Name of District.	Area in square miles.			Population (in thousands).			Number of square miles per shop.							Number of shops per 1:0,000 of population.		
							Country spirits.			Opium.		Hemp drugs.		Country spirit.		
	Out-still system.	Distillery system.		Out-still system.	Distillery system.		Out-still area.	Distillery area.						Out-still area.	Distillery area.	
		Urban.	Rural.		Urban.	Rural.		Urban.	Rural.	Urban.	Rural.	Urban.	Rural.		Urban.	Rural.
1	2	3		4	5		6	7		8		9		10	11	
Karáchi ...	...	33	11,938	...	182	340	...	1·03	852·71	3	1,085·27	3	994·83	...	16	4
Hyderabad ...	...	17·43	4,625·57	...	95	517	...	0·83	231·28	1·34	171·32	1·45	154·19	...	22	4
Nawábsháh ...	...	0·47	3,889·53	...	14	434	...	0·12	353·57	0·23	149·60	0·23	102·36	...	29	3
Thar Párkar ...	...	1·0	13,636	...	9	424	...	0·3	*769·5	0·5	426·1	0·5	681·8	...	33	3
Sukkur ...	...	14	5,586	...	109	465	...	0·67	558·6	1·0	294·0	0·82	169·3	...	19	2
Lárkána ...	...	14	5,037	...	36	625	...	2	387·5	2·3	265·1	2	102·8	...	19	2
Upper Sind Frontier ...	...	4	2,655	...	11	252	...	0·3	379·3	4*	379·3	2	295·0	...	45	3
Total ...	...	83·90	47,367·10	...	456	3,057	...	0·90	570·69	1·11	335·94	1·58	248·0	...	20	3
Total of previous year.	...	83·90	47,380·10	...	456	3,057	...	0·92	460·0	1·82	313·8	1·68	222·44	...	20	3

Name of District.	Number of shops per 100,000 of population—*continued.*				Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation per proof gallon or seer in Rupees (to two places of decimals).									Average Total Excise revenue per head of population (*vide* column 38 of Imperial Return I).
	Opium.		Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.	Country spirit (distillery areas).			Opium.			Hemp drugs.			
	Urban.	Rural.	Urban.	Rural.				Duty.	Vend fees.	Total.	Duty including gain on sale proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
1	12		13		14	15	16	17	18	19	20	21	22	23	24	25	26
					Gallon.	Seer.	Seer.										
Karáchi ...	6	3	6	4	15·54	0·47	1·47	7·49	3·88	11·37	32	25·77	57·77	5·73	10·47	16·20	2·11
Hyderabad ...	14	5	15	6	8·13	0·28	3·01	7·17	2·32	9·49	32	23·32	55·32	3·65	3·26	6·91	1·15
Nawábsháh ...	14	6	14	9	2·88	0·12	2·86	6·54	2·81	9·45	32	23·84	55·84	...	1·37	1·37	0·38
Thar Párkar ...	22	8	22	5	13·20	0·21	1·02	7·12	2·57	9·69	32	16·19	48·19	7·36	2·68	10·04	0·40
Sukkur ...	13	4	15	7	3·88	0·21	5·64	6·78	1·89	8·67	32	15·40	47·40	2·75	1·48	4·23	0·6
Lárkána ...	17	3	19	8	2·87	0·13	3·94	7·20	2·53	9·73	32	15·39	47·39	2·40	1·53	3·93	0·49
Upper Sind Frontier ...	9	3	18	4	3·0	0·08	1·21	6·78	1·87	8·65	32	19·27	51·27	0·63	3·25	3·88	0·35
Total ...	12	5	12	6	5·72	0·23	2·99	7·21	2·95	10·16	32	21·13	53·13	2·83	2·55	5·38	0·89
Total of previous year.	10	5	11	7	5·55	0·21	2·79	7·29	2·44	9·73	34	8·19	42·19	2·53	2·40	4·93	0·80

*This area is exclusive of the area of the Desert Division where there are no liquor shops.

†This is calculated on the population of the area exclusive of Desert Division where there are no liquor shops.

C. CLIFFORD,
Assistant Commissioner of Salt,
Excise and Opium in Sind.

REPORT ON THE ADMINISTRATION OF THE ABKARI DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1918-19.

I.—Constitution of the Department and System of Administration.

There have been no changes in the constitution of the Department nor in the system of excise administration. No separate Excise establishment is maintained at Perim where the work of the Department is carried out by the local Police under the Assistant Resident, Perim.

II.—Financial Result of the Year's Administration.

2. The sources of revenue are detailed in the following tabular statement in which the realizations and the expenditure of the year under report are contrasted with those of the previous year:—

Receipts.

Items.	Aden.		Perim.		Total.	
	1917-18.	1918-19.	1917-18.	1918-19.	1917-18.	1918-19.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Duty on imported foreign liquors	114,163	111,050	3,206	2,412	117,369	113,462
2. License fees for the sale of imported foreign liquors.	9,749	10,657	365	349	10,114	11,006
3. Still-head duty on country liquor	33,366	35,562	.....	.....	33,366	35,562
4. License fees for the manufacture and sale of country liquor.	200	200	.....	.....	200	200
5. Duty on intoxicating drugs	1,600	2,275	.....	.....	1,600	2,275
6. License fees for the manufacture and sale of intoxicating drugs.	1,700	1,700	.....	.....	1,700	1,700
7. License fees for Opium Farm	.....	800	.....	.....	.....	800
8. Miscellaneous	1,945	3,608	.....	.....	1,945	3,608
Total ...	162,723	165,852	3,571	2,761	166,294	168,613

Expenditure.

Items.	Amounts.	
	1917-18.	1918-19.
	Rs.	Rs.
Establishment	12,161	13,641
Contract contingencies ...	859	874
Countersigned contingencies ...	.....	100
Total ...	13,020	14,615

The total Excise revenue amounted to Rs, 168,613 against Rs. 166,294 in the previous year, showing an increase of Rs. 2,319. Under the head "Spirit which has been rendered unfit for human consumption" there is an increase of 1,130 gallons which is chiefly due to the arrival of consignments ordered in previous years which could not be shipped owing to the difficulty of securing freight from Indian ports. The spirit is the produce of Java.

III.—Imported Foreign Liquors.

3. Fifteen licenses for the sale of imported Foreign wines, liquors and spirits at Aden and one at Perim were issued during the year against the same number in the year before. Six special licenses for the sale of Foreign liquors at the Regimental canteens at Aden were also issued during the year under report.

The Governor in Council was pleased, in modification of the decision conveyed in Government Order No. 12003 dated 6th December 1918, to exempt the members of the Aden Field Force from the payment of excise duty on consignments of foreign liquors imported by them until the Force is demobilized.

The details of the quantities of imported foreign wines, liquors and spirits passed for consumption in Aden and Perim respectively, during the year 1918-19 are contrasted with those of the previous year, in the subjoined table:—

Items.	Aden.		Perim.		Total.		Aden.		Perim.	
	1917-18.	1918-19.	1917-18.	1918-19.	1917-18.	1918-19.	Increase.	Decrease.	Increase.	Decrease.
	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1. Ale, beer, porter, cider and other fermented liquors.	46,686	39,104	904	520	47,590	39,624	...	7,582	...	384
2. Spirit which has been rendered unfit for human consumption.	30	1,160	...	...	30	1,160	1,130	...	...	...
3. Perfumed spirit	76	182	...	...	76	182	106	...	...	..
4. Liqueurs, cordials, mixtures and other preparations containing spirit.	258	237	...	...	258	237	...	21	...	...
5. All other sorts of spirit	12,595	12,197	385	289	12,980	12,486	...	398	...	96
6. Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	268	65	...	2	268	67	...	203	2	...
7. All other sorts of wines not containing more than 42 per cent. of proof spirit.	2,970	3,667	41	55	3,011	3,722	697	...	14	...
Total ...	62,883	56,612	1,330	866	64,213	57,478	1,933	8,204	16	480

IV.—Country Liquor.

4. The total quantity of country liquor manufactured from dates and issued for consumption in Aden during the year under report and the previous year is contrasted in the following tabular statement:—

Items.	1917-18.	1918-19.
	Gallons.	Gallons.
Date liquor (50° U. P.) ...	13,350	11,303
Date liquor (25° U. P.) ...	100	150
Total in terms of 50° U. P. ...	13,500	11,528

During the year the rates of still-head duty and selling price of country liquor were increased to Rs. 3-2-0 and Rs. 5-4-0 respectively, per gallon of 50° U. P., and to Rs. 4-4-0 and Rs. 6-12-0 per gallon of 25° U. P., *vide* Government Resolution in the Revenue Department No. 5053 dated 24th April 1918.

V.—Intoxicating Drugs.

5. The quantity of intoxicating drugs other than opium consumed in the Settlement of Aden during the year 1918-19 and the previous year is as under:—

District.	Ganja.		Bhang.	
	1917-18.	1918-19.	1917-18.	1918-19.
	Srs. T.	Srs. T.	Srs. T.	Srs. T.
Aden and Sheikh Othman	192 - 66	210 - 5	2 - 8	6 - 38
Perim				

The increase in the consumption of ganja is due to the presence of Indian troops who are used to this drug.

VI.—Opium.

6. One hundred and five seers and 40 tolas of Excise opium were sold during the year against 79 seers and 75 tolas in the year before; and the sale proceeds amounted to Rs. 4,865. The License fees for the retail vend of opium amounted to Rs. 800 against the same amount in the previous year.

The consumption of opium is above the average owing to the greater demand for it from the Chinese crews employed on board Japanese ships calling at this Port, and also due to the presence of Indian troops.

VII.—Incidence of Taxation.

7. The incidence of Abkari taxation per head of population for the official year 1918-19 is contrasted in the following statement with that of the year previous:—

District.	Population as per census of 1911.	1917-18.		1918-19.	
		Realizations.	Incidence of taxation per head.	Realizations.	Incidence of taxation per head.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
Aden	44,866	162,723	3 10 0	165,852	3 11 2
Perim	1,299	3,571	2 12 0	2,761	2 2 0
Total ...	46,165	166,294	.....	168,613	.....

VIII.—Offences.

8. One case of illicit sale of country liquor and one case of illegal import of Foreign liquors were detected during the year under review. The accused in the former case was convicted and sentenced to four months' rigorous imprisonment, and in the latter two persons were fined.

IX.—Staff.

9. Captain H. M. Wightwick held charge of the office of Collector of Abkari, Aden, from 1st April 1918 to 17th September 1918, and Major B. R. Reilly for the rest of year.

Mr. V. E. Xavier, Excise Inspector, left Aden on transfer to Bombay after handing over charge on the 14th December 1918 to Mr. C. P. Coutinho who was relieved by Mr. H. J. Millard on the 18th December 1918.

The staff have worked satisfactorily during the year under report.

B. R. REILLY, Major,
Collector of Abkari, Aden.

No. A-4466 of 1919.

ADEN RESIDENCY,
The 9th September 1919.

Forwarded, with compliments, to the Chief Secretary to Government, Revenue Department, Bombay, with reference to Government Resolution No. 4996 dated the 29th May 1914.

C. C. J. BARRETT, Major,
for Political Resident, Aden.

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Annual Reports.

Reports on the Administration of the Excise Department (Abkari and Opium) in the Bombay Presidency, including Sind and Aden, for the financial year 1918-19.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. 53.

Bombay Castle, 9th January 1920.

Memorandum from the Political Resident, Aden, No. A.—4466 dated 9th September 1919—Submitting the Report on the Administration of the Excise Department (Abkari and Opium) in Aden and Perim for the financial year 1918-19 prepared by the Collector of Abkari, Aden.

Government memorandum* No. 9961 dated 25th September 1919 to the Political Resident, Aden.

Letter* from the Commissioner of Customs, Salt and Excise No. 183 dated 27th October 1919.

Government memorandum* No. 12459 dated 19th November 1919 to the Commissioner of Customs, Salt and Excise.

Memorandum* from the Commissioner in Sind No. Exc.—374 dated 31st October 1919.

Government memorandum* No. 12517 dated 20th November 1919 to the Commissioner in Sind.

Memorandum* from the Commissioner in Sind No. Exc.—374 dated 28th November 1919.

Government memorandum* No. 15129 dated 29th December 1919 to the Commissioner in Sind.

RESOLUTION.—The report has been submitted in a new form and is more concise and condensed than those that have been submitted for previous years. This fact renders it unnecessary to recapitulate in the review the outstanding features of the administration of the year.

2. Figures showing the growth of the excise revenue as well as the consumption of country spirit during the past ten years will be seen from the annexed statement :—

Year.	Consumption in proof gallons.		Gross excise revenue.	
	Presidency proper.	Sind.	Presidency proper.	Sind.
			Rs.	Rs.
1909-10 ...	23,69,101	2,14,878	1,56,73,116	18,07,430
1910-11 ...	26,15,526	2,10,285	1,69,11,158	19,50,018
1911-12 ...	25,54,588	2,27,467	1,80,04,782	21,72,129
1912-13 ...	24,58,950	2,11,691	1,88,64,964	23,18,753
1913-14 ...	24,56,582	2,13,627	1,99,28,495	22,70,299
1914-15 ...	23,41,480	2,07,912	1,98,18,870	23,27,268
1915-16 ...	21,87,387	2,20,045	2,03,29,480	23,74,617
1916-17 ...	25,17,473	2,02,895	2,35,06,743	24,06,939
1917-18 ...	26,56,115	1,96,409	2,90,43,906	27,98,062
1918-19 ...	24,71,992	1,98,162	3,44,59,353	30,81,183

Comparing the totals for the five years 1909-10 to 1913-14 with the five years 1914-15 to 1918-19 (which latter comprise the whole of the period of the war), it will be seen that the average yearly consumption of country spirit in thousands of proof gallons during the former period was 27,00 and during the latter 26,40—a decline of 2·2 per cent. The average revenue for the first

*Not printed.

period was Rs. 1,99,80,229, while for the latter period it was Rs. 2,80,29,284, or an increase of 40 per cent. It is clear that the objects which Government set before them of securing a maximum revenue, while at the same time restricting consumption by high rates of taxation, have been successfully achieved.

3. The outstanding feature of the year under review was the introduction of the open auction system coupled with the abolition of maximum selling prices for country spirit, opium and toddy. The receipts in the form of vend fees under the new system show an increase of Rs. 49,58,205 over the receipts under the license fee system of the previous year. From the consumer's point of view the principal effect was a rise in the price of country spirit which, coupled with the rise of prices of necessaries due to the failure of harvest, produced a tendency to substitute weaker for stronger spirit, or to drink toddy in preference to both. The price of opium is also said to have risen, but that of toddy did not, and there seems to have been no decline in the consumption of the latter beverage. The bids at the auction are reported to have been extravagant in some cases and there have been instances in which owing to this cause and the unfavourable character of the season, licensees have defaulted and the shops have had to be re-sold. It is to be hoped that, as licensees gain greater experience of the new arrangement, these defects will disappear.

4. The number of country spirit shops in the Presidency proper declined by ten. But the Commissioner remarks that a larger number will be reduced before the next auctions are held. In Sind no less than eighteen shops were closed. From Appendix B it appears that the hours for the sale of country spirit were generally speaking unchanged. In view, however, of reports received during the year orders were issued for the Presidency proper fixing with effect from April 1919 the time of opening for all refreshment rooms, hotels, country spirit shops and shops holding foreign liquor " off " and " on " licenses at 10-30 a.m. This had hitherto been 9 and 9-30 a.m. in the mofussil and 10 a.m. in Bombay. In Sind, except the city of Karáchi, similar orders were issued as regards refreshment rooms and shops holding foreign liquor " on " and beer licenses, changing the hour of opening from 9 a.m. to 10-30 a.m. In Karáchi City orders were issued directing the closure of all retail " on ", country spirit and beer shops and refreshment rooms from 12-30 to 2 p.m. The increase in the number of shops licensed for the sale of 60^{o} u.p. liquor as well as the extension of the area in which liquor of 30^{o} u.p. took the place of liquor of 25^{o} u.p. is satisfactory. The possibility of a further reduction in the strength of the spirit sold in Sind has not been lost sight of and proposals on the subject called for from the Commissioner are under consideration.

5. The administration of the Department in the Presidency during the year under review was under the control of the Honourable Mr. S. R. Arthur, I.C.S., who held the appointment of Commissioner from August 8th, 1915, and has since retired. The acknowledgments of Government are due to him for the untiring zeal and energy which he showed in the discharge of his duties and the care with which he elaborated schemes for the improvement of the efficiency of the Department and the greater well-being of the large body of officers and men employed under him. The work of other senior officers of the Department is also worthy of commendation for the manner in which—although their number was depleted by the exigencies of war service—they have managed to maintain the efficiency of the Department.

H. F. KNIGHT,
Under Secretary to Government.

G. R. No. 53, R. D., dated 9th January 1920.

To

*The Commissioner in Sind,
The Commissioner of Customs, Salt and Excise,
*The Commissioners of Divisions,
*The Political Resident, Aden,
*All Collectors, including the Collectors in Sind, and the Deputy Commissioner, Upper Sind Frontier,
*The Collector of Bombay,
*The Collector of Customs, Bombay,
*The Deputy Commissioners of Salt and Excise, N., C. and S. Divisions,
*The Deputy Commissioner of Excise, Bombay Presidency,
*The Assistant Commissioner of Salt, Excise and Opium in Sind,
*The Collector of Abkari, Aden,
*The Collector of Abkari, Deesa,
*The Agent to the Governor, Káthiáwár,
*The Resident, Kolhápur, and Political Agent, Southern Marátha Country States,
*All Political Agents (excepting those who are also Collectors of Districts),
*The Accountant General,
*The Director of Public Instruction,
*The Political Department,
*The Judicial Department,
*The Educational Department,
*The Compiler, General Administration Report,
*The Oriental Translator to Government,
*The Private Secretary to His Excellency the Governor,
*The Editors' Tables,
The Editors of Newspapers,
The Non-official Members of the Legislative Council,
S. R. Arthur, Esq., I.C.S. (retired),
†The Government of India,
†The Under Secretary of State for India.

*With copies of the Reports.
†By letter.

No.

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